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REPORT
TO INVESTIGATE
THE ALLEGED
ARMY FRAUDS
1861



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Book 74



REPORT

OF THE

COMMISSION

APPOINTED BY THE

GOVERNOR OF PENNSYLVANIA

TO INVESTIGATE THE

ALLEGED ARMY FRAUDS,

AUGUST, 1861.

HARRISBURG:

A. BOYD HAMILTON, STATE PRINTER.

1861.

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REPORT.

To His Excellency, A. G. CURTIN, *Governor of Pennsylvania* :

The undersigned, Commissioners appointed "to investigate the facts, and report their conclusions thereupon, in regard to great frauds alleged to have been committed to the great injury of the Commonwealth, by certain persons employed or undertaking or assisting in the furnishing of clothing, equipments, armaments or subsistence to the militia of this State," offer the following report :

It is unnecessary here to recount the events which, in the month of April, stirred to the inmost every loyal heart. The National Capital was in peril, and with it the very existence of our Government in its National Republican form. From every city and village, young men swarmed to offer up their lives in its defence, and to Pennsylvania belongs the memorable honor of leading the van of the army, numbering hundreds of thousands of freemen, poured forth from all her loyal sister States for the protection of Washington and the Constitution. On the 15th of April the President of the United States made upon the Governor of Pennsylvania a requisition for sixteen regiments of volunteers to serve for three months. By the twenty-third of April, ten thousand volunteers were at Harrisburg, reported for duty. The uniforms of the soldiers, to about ten thousand in number, were manufactured at the Girard House, in Philadelphia, by the Governor's agent, Mr. R. L. Martin, under the advice and direction of Capt. Gibson, of the U. S. A. Scarcely, however, had a month passed before the cry went abroad that our brave volunteers, trusting in the guardian care of this Commonwealth, had been supplied with worthless and insufficient clothing, and with food wholly unfit, and that the Government had been treated worst by those who should have served her best. Under these circumstances, your Excellency appointed this Commission, who immediately entered upon the discharge of the duty assigned them. Their labors have extended over a period of nine weeks, and, in the course of which, upwards of sixty persons have been examined on oath and affirmation, and their depositions taken. All which evidence is herewith respectfully submitted to your Excellency, and from it your Commission draws the conclusions stated in this report.

As the attention of the public was first called to the clothing manufactured at the Girard House, your Commission assembled in Philadelphia, and there examined personally on oath or affirmation the agent of the Commonwealth, Mr. Martin, the receiving clerks, the delivery clerks, the cutters, the inspectors of the manufactured clothing, and the manufacturers and merchants from whom the goods were purchased. In no instance has a witness been found personally cognizant of any fraud actually committed against the Commonwealth, in the operations conducted at this establishment.

The system of checks and counter-checks in the reception and distribution of the goods to be manufactured at the Girard House, was well adapted to exclude, as far as possible, all malfeasance. Those who manufactured the clothing had, for the most part, been employed by the U. S. Government at the Schuylkill arsenal, and at the same prices for work on each garment; and the inspector of the manufactured clothing, had for many years been employed as such at the same establishment. Adding to this the fact that the operations there were inaugurated under the advice and direction of Capt. Gibson, employed in a corresponding department by the U. S. Government, it would seem that the usual precaution had been adopted which a prudent man employs in the management of his own affairs. And yet, in spite of all this, there was presented the stubborn fact that the soldiers were in rags. And since there was no evidence of fraud in the delivery of the goods, or, in other words, since the same goods that were ordered by Mr. Martin were delivered at the Girard House, which the high character alone of the firms furnishing them would guarantee, it follows that this lamentable fact, whereby Pennsylvania became a byword and a reproach, must have arisen either from the worthlessness of the material or from its unsuitness for the purpose for which it was employed. To the first of these conclusions, viz: That the material was worthless, your Commission, leaving out of view a few "tender" pieces, to be expected in so large a number of yards, cannot come, whether by an examination of the samples by which the goods were purchased, or by an examination of the same goods in the shape of clothing, returned from the camp as worthless after but comparatively short service. The alternative is therefore inevitable, viz: That satinets, and especially those at 35 to 55 cts., are totally unfit for army pantaloons. This Commission does not deem it a justification of the purchase, although it is some extenuation of it, that in the month of April, 1861, superior, or even adequate material, uniform in quality and sufficient in quantity, could not be obtained. A short time would have sufficed to obtain, at least, the beginning of a supply adequate to all demands in quantity, and in quality with greater approach to conformity to the U. S. Army regulation, and our Commonwealth would have remained in pocket, and in honor both at home and abroad, greatly the gainer. At the same time that this Commission condemns the late agents of the State for this purchase, it is not blind to the palliation of such imprudence, so reasonably urged by them in excuse,—a palliation afforded by the extraordinary excitement of the public mind at the time when the operations at the Girard House were undertaken and carried on. It was an hour of the greatest alarm. Twenty years of peace at home and abroad, had effaced from the minds of this generation the knowledge of the requirements of war, and the public demanded of all its agents a familiarity with a science, as intricate as it is important, which on the spur of the moment it was impossible for them to have possessed.

This Commission thinks, from the evidence presented, that in the distribution of the clothing censure attaches to the regimental Quartermasters, whose duties, in many instances, were either wholly neglected or deputed to incompetent agents, whereby the soldiers were subjected to much inconvenience which might have been easily avoided by the requisite attention in distributing clothing according to the sizes, which were the same as those adopted by the United States Army, both in the number of suits of the four different sizes, and in the pattern.

This Commission cannot avoid the conclusion that insufficient clothing was furnished to each soldier. His one suit, the soldier was obliged to wear night and day, and it was exposed to the wear and tear not only of drilling and working, but also of the hours when, off duty, it was subjected in games and sports to the severest test, both of material and make. From the evidence

obtained from the Chairman of this Commission, it will be perceived that the "Fourth regiment had been employed in building the railroad at Annapolis, and had been through some hard labor, whereby the clothes and shoes were subjected to trying usage, calculated to wear them out rapidly." Much suffering would have been avoided had the soldiers been provided with two suits, as in the regular army.

In the articles of Undershirts, Stockings and Caps, from the samples presented, this Commission inclines to think that the State was charged very full prices, at the same time perhaps not exorbitant. The caps furnished by Sullender & Pascall were especially inferior, the original color having undergone a rapid and entire change. Over all these amounts for goods furnished, the Auditor General and State Treasurer have ample power to correct overcharges, and doubtless, as far as in their power lies, will protect the Commonwealth from imposition.

To what extent the interests of the Commonwealth suffered in the operations at the Girard House, from the clashing of authority between Quartermaster General Hale and Mr. Martin, this Commission cannot decide, but that injurious consequences must always ensue from such a conflict is not to be questioned. The duties of each department should be performed solely by that department, and the head of it is to be held strictly responsible for any act, properly belonging to him, performed by another.

No compensation to Mr. Martin has as yet been made.

In closing the subject of the Girard House, this Commission takes pleasure in expressing their gratification at the abundant evidence presented of the honorable dealing of all the merchants of Philadelphia furnishing goods to that establishment.

The next subject to which your Commission calls attention, is the Blankets, about which great and just complaint has been made. The purchases of blankets complained of were three in number:

The first lot was obtained from Samuel Bancroft, manufacturer, at Media, Pa. The purchase was made by telegrams from the Deputy Secretary of the Commonwealth, S. B. Thomas, of course without the critical personal examination essential in the selection of an article of such a nature and of so much importance. The blankets were perhaps worth the price; but the price, one dollar and a half a pair, was obviously too low to procure a suitable article, even had each soldier received a pair, which was not the case, each soldier receiving only one blanket, at a cost to the State of only seventy-five cents. No blame can be attached to the manufacturer, and it is therefore divided between Adjutant General Biddle, by whose order the purchase was made, and the Quartermaster's Department, to which alone such purchases belong. To give the soldier a blanket utterly insufficient to protect him from the wet and the cold, is to expose him to injuries scarcely less fatal than the wounds of the enemy.

The second lot of blankets, about six thousand two hundred pairs in number, was purchased from the firm of Messrs. Du Hadway & Dodson, of Philadelphia, through the mediation of one Joshua Kames. That Mr. Kames, in introducing one of the contracting parties to the authorities at Harrisburg, had any influence with the latter, except as that of an active party man, this Commission does not suppose, as the samples sent to Harrisburg were sufficiently good to justify the contract. For his services, however, Messrs. Du Hadway & Dodson loaned him two thousand dollars, knowing him to be an irresponsible man. The State Government agreed to pay Messrs. Du Hadway & Dodson three dollars and a half a pair, and these blankets the latter purchased at prices ranging from one dollar and a half to three dollars, less five

per cent. for cash, averaging, in the six thousand two hundred pairs furnished, a little more than two dollars a pair. Upon the delivery of these blankets some objection was made to the price, and an umpire was selected by the Governor to make a valuation. A sample of six blankets was sent to him in Philadelphia, which, *at the advanced rate of prices at that time*, he valued at fifty cents per pound, thereby reducing the price from three dollars and a half to three dollars and seventeen cents. The profits realized by Du Hadway & Dodson, in this transaction, amounted to about six thousand seven hundred dollars. Although in this sale there was nothing on the part of Du Hadway & Dodson which was strictly a fraud, yet your Commission utterly condemns the self-interest which, in an hour of national peril, forgetting all patriotism, seeks only how it may turn its country's sufferings to its own greatest pecuniary advantage. We would by no means be understood as condemning at such times all commissions and profits; those of an ordinary amount are, of course, to be charged and paid; but the citizen who, in national distress and emergencies, demands an exorbitant price for the commodity for the need of which his Commonwealth suffers, does what he undoubtedly has a right to do, but what, it is equally certain, will be condemned by all patriotic citizens, who remember that in cases where the Commonwealth is concerned, there may be bargains worse than fraudulent.

One other circumstance connected with this transaction your Commission cannot pass over in silence. From the testimony of Mr. J. P. White, one of the gentlemen who assisted the umpire requested by your Excellency to examine the samples sent from Harrisburg, it appears that these samples were all of the same kind, and that too of the best of the various qualities furnished by Du Hadway & Dodson, as is inferred from the appraised value corresponding so nearly with the highest price acknowledged by Mr. Du Hadway to have been paid by him for any of the blankets which he delivered to the State. At how much less these gentlemen would have appraised the article, had a sample of each of the different kinds been submitted to them, we are unable to say. If we may be guided in our estimate by comparing the average cost, viz: two dollars and eight cents, with that paid for the better quality of the blankets, the reduction might be safely put to at least twenty-five per cent. on the aggregate value. That the samples, sent to the appraisers in Philadelphia, should all have been of the same quality, and that too of the best, your Commission cannot believe to have been the result of chance. We refer your Excellency to the testimony of Mr. J. A. Wright, whose character stands above suspicion. In short, the whole transaction, from beginning to end, will not, we think, commend itself to the honest convictions of our fellow citizens.

The third lot of blankets, of which complaint was made, was purchased by Quartermaster General Hale of E. D. Morgan & Co., wholesale grocers, in New York. After delivery, objection being made to the price, they were appraised and a large deduction made. The bill was made out in the name of G. D. Morgan, a junior partner of the firm, and not in the name of the manufacturers or merchants from whom the blankets had been purchased, a proceeding unbusinesslike and opening the way to great injustice, in similar transactions, to both principal and agent. By this large deduction injustice may perhaps have been done to G. D. Morgan, and the money received by him may have been less than what he actually paid for the goods. This would have been avoided, so far as he was concerned, had the bill been fairly made out to him as agent and not as a seller first hand. Some of these blankets were undoubtedly among the worst purchased, and, from the prices obtained, it is but reasonable to suppose that, even after the heavy deductions, large profits were reaped by the New York firm.

In closing the subject of blankets, your Commission states that the absence

of a strict supervisory power has been the cause of much of the mischief that has befallen the State, and it moreover condemns the mode pursued by the Government in making its purchases. Mr. Du Hadway admitted that the State could have bought the blankets as cheaply as he did, and thus a large saving might have been made. Were the practice of purchasing from second hands abandoned, and due diligence exercised, speculation would cease, and positive pecuniary advantage accrue to the State.

In reference to Shoes there has been some complaint. From the testimony it appears that one hundred and twenty pairs, wholly unfit for the purpose, were, in the hurry of the moment, delivered by mistake. Although not discovered until after the shoes had been distributed to the soldiers, and were already in use, the amount was stricken from the bill and no charge for them was made; others, also, not considered good, were returned. Your Commission is, therefore, unable to discover that the Commonwealth has suffered any imposition in this article.

It having been alleged that fraud had been committed in the article of Coffee, your Commission ascertained, by the testimony of the parties concerned, that the facts of the case were as follows: Mr. A. J. Antelo, of the firm of Mercer & Antelo, commission merchants, Philadelphia, purchased for the use of the State, one hundred and sixty-five bags of Rio coffee of James Graham & Co. The former had a consignment of sugar at the time of the purchase, and the bargain between the two resulted in an exchange of sugar for the coffee, at a rate for the latter beyond that which Mr. Graham would have taken for cash. The State was thereby loser to the extent of the difference. The coffee was charged at thirteen and a-half cents per pound, while Mr. Graham would have sold it at twelve and a-half cents, cash. Your Commission deem it but simple justice to Mr. Antelo, to state that, in this transaction he claims to have acted in good faith, and, by judgment and prudence in other purchases, to have saved to the State considerable sums.

It was subsequently alleged that this coffee was of a very inferior quality. On this subject the testimony is conflicting. On the one hand, those who roasted it maintain that it is bad, and on the other, those who drink it pronounce it good. Between the two stand the dealers and brokers, who assert that it is strong Rio coffee, not inferior in quality to the average bought and sold for the purpose of "wholesale roasting." From all the evidence presented, your Commission is of opinion that a large portion of it is an inferior article, and was known to be such by Mr. Graham, when he sold it to Mr. Antelo. Its quality, however, is not of so poor a character as, *if properly prepared* for drinking, would prove unacceptable to ordinary tastes.

The bill of R. S. Reed & Co. has been submitted to arbitration, and a large deduction made from the amount claimed.

The bill of E. Frowenfeld & Co., of Pittsburg, for uniforms purchased by Chas. M. Neal, and that whole transaction, is now in the hands of the law; the parties are held under indictment, where we suppose that they will be dealt with as they may deserve.

This Commission has confined itself in its investigations to the appropriation of the five hundred thousand dollars, specified in its appointment, as under the following act of Assembly, entitled "An Act for the better organization of the militia of this Commonwealth" approved May 12, A. D. 1861.

This Commission, looking at the fact, that by all from whom the Commonwealth purchases goods a solemn oath is taken, containing among other clauses the following, to wit: "That the prices charged for the same are

the actual wholesale cash prices charged for goods of like quality to other customers, and no more," consider the violation of this oath highly probable, as it is in all cases where, subsequently to the taking of it, deductions from the amount claimed are rightfully made, as entailing upon the violator a dishonor, which, even if not branded upon him by the hand of the law, nevertheless cannot, among honest men, be effaced by any appeal to the way of the world.

In reference to the transactions which have now passed under examination, it cannot for a moment be supposed that there were not men in Pennsylvania, whose services could have been commanded, and who, by education and ability, were equal to the occasions that had arisen. The appointment by an Executive, from personal or partizan motives, of incompetent agents to offices of great responsibility, is, at all times, a grave dereliction from duty, never more so than in great public emergencies, when the disasters resulting from the ignorance or incompetence of the agents, for whose appointment he is responsible, will inevitably excite suspicions of fraud, and return home to the Executive in humiliating charges of collusion.

This Commission having undertaken its task with the single determination thoroughly to investigate every transaction within its scope, and, in pursuance of this end, having spent three days in Harrisburg, examining witnesses and making personal inspection of the food provided for the soldiers, takes pleasure in reporting this latter most important article to be of excellent quality, the bread especially being of the best description.

They also report, in general, as the result of their investigations, that they have found instances of ignorance, of incompetence, of sharp-dealing never praiseworthy, and here eminently disgraceful, of bad appointments, which, although under the peculiar circumstances of the times to be expected, are none the less to be condemned; but, with the exception of one single instance which will be found in the accompanying evidence, they have detected no fraud nor attempt at fraud, either on the part of any agents connected with these transactions, nor on the part of the authorities at Harrisburg.

We refer your Excellency to the accompanying statement, marked (A), of the Auditor General and State Treasurer, showing the disbursements under the act of April 12, 1861.

And also to the statement of Mr. R. L. Martin, marked (B), of the operations at the Girard House.

All which is respectfully submitted.

BENJ. HAYWOOD,
JACOB FRY, JR.,
CHAS. F. ABBOT,
CALEB COPE,
EVANS ROGERS.

PHILADELPHIA, *August 7, 1861.*

TESTIMONY.

GIRARD HOUSE.

JUNE 13, 1861—*Kirk B. Wells*, sworn, deposes as follows:

Of the firm of Frothingham & Wells, commission merchants, No. 18, South Front street, Philadelphia. I have never had any contract with the State at any time. Having a large amount of goods on hand of certain colors, used for military purposes, I applied to Mr. Martin to sell these goods. Mr. Martin, after examining my samples, bought some and rejected others. The goods were delivered as wanted at the Girard House, the seller being fully persuaded that they were fair and merchantable goods, and fully up to the sample. (Samples produced.) Our house is exclusively wholesale; we are selling that same quality of cassimeres at \$1 10, this day, for the same price; we had not sold any within some time previous for less; the goods delivered were not different, to my knowledge or belief, from the samples now produced. Triplicate bills were made out; all my bills have been paid. A large majority of these goods were submitted, before purchased, to Captain Gibson, and he was aware that the market was rising. The blankets sold, were blanket coating, and were cut up for overcoats; dark blue in color. I think the object was to find blankets 76 by 80 inches, that would make an overcoat, but they were not to be found in the country; some would cut up so and some would not. The price of blankets is regulated by weight; a four dollar blanket would perhaps weigh six pounds and upwards; they were imported blankets; at times we deal in blankets. We charged the State no commission for buying these blankets; there was no understanding that there was to be any abatement from the price set forth. I expected to receive the full price, and I would not have tolerated any such arrangement. The variation in price of blankets was owing to the difference of the weight and wool.

The goods sold to R. L. Martin, were for cash prices; the goods sold and delivered at the Girard House were, as far as I know, the same as the sample in color and quality. At the time of cutting, I never received intimation from the cutters that our goods were imperfect.

I had the satinets on hand; I sold Martin no bill of goods that I did not own. In one or two instances I may have abated a cent or so a yard, but nothing to any amount. No prices were asked from which there could be an abatement. We did not know that we were not selling on six months' credit. In every instance we asked cash prices; that is to say, we had a conversation with Mr. Hale about our pay, and we had no idea when we should get it; although it turned out to be a strictly cash sale. We did not pay nor agree to pay any person concerned in the purchase of these goods, any commission, allowance, nor to make any abatement in the price charged in our bill.

KIRK B. WELLS,
Of Frothingham & Wells.

JUNE 13, 1861—*Joseph B. Altemus*, of the firm *Welling & Coffin*, commission merchants, No. 116, Chestnut street, Philadelphia, duly sworn, deposes as follows:

I have had business transactions with the State; I sold the State a lot of satinets; the satinets were sold to Mr. Robert L. Martin direct. A letter from Mr. Hale introduced me to Mr. Martin. [Letter produced.] We are agents for the mills that make these goods; we thought to sell them direct to the consumers and thereby save to the State the jobbers' profits; I accordingly saw Mr. Martin and sold him about seventeen hundred dollars worth; they were of the Converse Mills, Conn. The bill was paid in due form. We sold them at fifty-seven and a-half net, cash; they have sold since at sixty-two and a-half net, cash. We had no agreement with any party to make compensation to any one for making the sale, nor do we intend to make any such agreement or compensation. We had the goods on hand. We are commission merchants. In the transactions with the Girard House, similar to ours, I have no knowledge of any fraud or imposition committed.

J. B. ALTEMUS,
Of *Welling, Coffin & Co.*

JUNE 13, 1861—Mr. *Alfred P. Scull*, of the firm of *Tredick, Stokes & Co.*, commission merchants, No. 18, South Front street, Philadelphia, duly sworn, deposes as follows:

I saw Mr. Robert L. Martin at the Girard House, but Mr. Stokes really and in fact made the sales. Mr. Martin said that he wanted cadet satinets, and was coming to see us; I told Mr. Stokes of this conversation, and he said that he would hunt him up. They met on Saturday evening, and on Monday I found that they had arranged the sales of these satinets of the Mineral Spring and of Warren Mills, (sample produced.) Martin said that he wanted no inferior articles, nor did we sell him any but the best. No satinets in the country stand so high as the goods sold by us; we never examine the cases, but always go by the sample; have to depend on the standing of the mills for excellence and perfection of the goods in the cases; the prices of the goods were to be in every instance cash net prices; all our bills, with the exception of one, have been paid; that exception is blankets, which were bought by telegraph; the blanket was a very inferior blanket, never meant for soldiers; always sold as negro blankets, at one dollar and fifty cents a pair. The order was sent to Mr. Bancroft, the manufacturer; the telegrams received were as follows:

No. 1.—HARRISBURG, *April 18.*

To *Samuel Bancroft*:—At what rate can you furnish blankets, suitable for troops, and what quantity? They are wanted immediately. Answer by telegraph, stating size, weight and color.

S. B. THOMAS.

No. 2.—MEDIA, *April 19.*

To *S. B. Thomas*:—Can furnish you with seventeen hundred pair of cotton warp, sheep's grey blanket, weighing three and a-half pounds, at one dollar and a-half per pair, if not sold previous to hearing from you, and would take an order to make the same kind and any size and weight you wish, at the same rate per pound.

SAMUEL BANCROFT.

No. 3.—HARRISBURG, *April 19.*

To Samuel Bancroft :—Send the blankets by earliest possible train, to passenger depot, Pa. R. R., Eleventh and Market. Telegraph at once, by which train they can be sent here right (away) to ten thousand men, to provide for to-night. By order of Adjutant General Biddle.

SAMUEL B. THOMAS.

I think, beyond a doubt, some inferior goods must have been sold to the Girard House. In such an amount of goods there must be more or less some of an inferior quality. Have no doubt but that Mr. Martin did the very best under the circumstances. Mr. Martin is a good judge; the goods sold were net cash; no commission, allowance or abatement was made to any person concerned in the purchase of these goods, in the price charged in our bill. There was no understanding or agreement existing between us and the parties purchasing the goods, that any allowance, commission, or consideration of any kind, should be paid to the party acting by authority under the Governor of the State. I know, personally, that the goods sent to the Girard House were equal, if not better, in quality and uniform in color, as the samples now exhibited here. We had the goods on hand at the time of making the sale; we made no purchases elsewhere, to fill up the order.

ALFRED P. SCULL,
Of Tredick, Stokes & Co.

JULY 11, 1861.

Owing to the notoriety attached to the pair of pantaloons exhibited to the Grand Jury, and engraved by the "*Philadelphia Inquirer*," Mr. A. P. Scull, of Tredick & Stokes, re-called, on critical examination and mature deliberation, pronounces the material of which they are made to be of good stock, both warp and filling, but rendered tender by being sheared too closely, thereby weakening the texture of the fabric; the same thing is likely to occur in the best manufactured goods; judged from the flocking on the back being entirely worn off, thereby showing the warp distinctly. These pantaloons were apparently worn for three weeks and had seen very hard usage at that.

ALFRED P. SCULL,
Of Tredick, Stokes & Co.

JUNE 18, 1861—*William C. Richardson*, Commission Merchant, No. 223 Chestnut street, duly sworn, deposes as follows :

Of the firm of Lea, Richardson, Tunis & Co. [Sample produced of goods of the first sale.] Cadets are made for spring sale; Oxford for fall sale—only difference is in the color; don't know for what purpose these goods were used; we sold these goods last fall at seventy-five cents, on eight months' credit; in November for seventy cents; I should say decidedly that a good satinnet, for service, is far better than a common cassimere, from the very nature of the substance; think all clothiers will coincide with me; a good satinnet, in A. D. 1845, I sold at one dollar and twenty-five cents per yard—extra high priced; such goods are not now made; I think that our goods were made into overcoats. These goods that I sold Mr. Martin have never been sold by us for

less than sixty-seven and a half cents per yard, on eight months' credit; in want of funds, and very desirous to sell my goods, I did offer Mr. Cochran these goods at sixty cents net, cash; but a day or two after, I received from the manufacturer orders not to sell lower than sixty-five cents,—what he could get for them in New York; Mr. Martin had no refusal of these goods,—it's never the custom. These very goods, within ten days after our sale, were selling at seventy-five cents net, cash. The first sale was made through Mr. Henry C. Howell, but he had no interest whatever in the sale. The sole reason why I could not see Mr. Martin was his overwhelming press of business; I sent Mr. Buzby to him from our store; no stipulation for compensation was made; I made no agreement for compensation with any party for any facility in effecting the sale; nor did I contemplate any such agreement or such compensation; the money was received by me and handed over to my firm; I know most decidedly that the goods delivered from our store were the same as the sample sent to the Girard House. The claim for short measure and damage was allowed by us without investigation. I am confident that the whole amount of goods in the last bill was delivered; my partner called off the yards and I took them down; that number of pieces was delivered at the Girard House, and to the best of my knowledge and belief each piece contained the due number of yards.

W. C. RICHARDSON,
Of Lea, Richardson, Tunis & Co.

JUNE 18, 1861—*John H. Williams*, of the firm of Smith, Williams & Co., 513 Market street, being duly sworn, deposes as follows:

The goods we sold were sound goods and sold fairly. I was introduced to Mr. Martin, on Saturday April 20. On Monday I took samples to him, and received a reply in the afternoon; he asked what was the lowest, I said fifty-five cents, net; he said that he would take about eighty-four hundred yards. The second sale was of the Stafford Mills, at fifty-five cents, two thousand nine hundred and sixty-five yards. This was the last sale of satinets. The next sale was of blue flannel, all wool, marked "F & C;" Capt. Gibson approved of the color and quality of the goods; Mr. Martin was very particular in the examination of the goods. He employed Mr. Buzby, who was also rigid in his examination; I only state this to show that he had efficient men around him; the goods Mr. Martin bought were of the very best in the country. Satinet is not the proper material for the army, but it was the best under the circumstances; I know personally, that no better goods could be had at that time in the market. The satinets were afterwards closed out at sixty-five cents; the price at which I sold; I have never sold any of them for less; the price has advanced since. The flannels I sold at forty cents. I was introduced to Mr. Martin, by my partner, and on Tuesday he decided on the sale in a private room, and asked if they could be delivered immediately; I assented and sent the goods on Tuesday. The bill in the Governor's report is an exact copy of our ledger; the goods were cheaper than could be found elsewhere. There has been no agreement to make any compensation to any one for the sale of the goods; Mr. Martin never hinted anything of the kind to me; nor did I contemplate any such agreement; we owned the goods; we have been paid for them. The flannels we have since sold at forty-three cents.

JNO. H. WILLIAMS,
Of Smith, Williams & Co.

JUNE 18, 1861—*Robt. L. Martin*, being duly sworn, deposed as follows :

I have been engaged in mercantile and manufacturing pursuits, in Philadelphia and its neighborhood, for the last eighteen years, but have had no special experience in the manufacture of woollen goods, particularly satinets ; my experience as a merchant has been mostly confined to domestic cotton goods.

On the 17th of April, at about twelve o'clock, being in Harrisburg on strictly private business, I was called into the Governor's room, in the State Department, in reference to clothing the troops. I had arrived in Harrisburg that morning. There was no solicitation on my part for any employment connected with clothing the troops. After a little informal conversation, the Governor asked me to remain and take charge of these uniforms or clothing, and then dictated to his private secretary my commission in these words :

"You are hereby authorized to procure, with the utmost dispatch, ten thousand uniforms for the Pennsylvania volunteers now mustered into the service of the National Government, under the advice and direction of Capt. Gibson.

(Signed)

"R. C. HALE."

I came to Philadelphia in the 12.55 train, with the Governor and Captain Gibson ; on the way the matter was freely discussed about the clothing.—According to army usage a uniform for three months' service consists of eleven pieces, viz :

Cap	1
Shirts, mixed cotton and wool.....	2
Drawers, pair	2
Stockings, pair.....	2
Shoes, pair.....	1
Blouse.....	1
Pantaloon.....	1
Overcoat.....	1

It was decided informally that these one hundred and ten thousand garments should be manufactured, if not otherwise procurable. It was understood that this was a sudden emergency, pressed upon the State Government by some misunderstanding between the War Department at Washington and this Commonwealth. The news had been received only that morning that the State must clothe the troops. The first detachment of Pennsylvania troops had already passed through Baltimore. I had nothing to do with the equipments nor with the blankets ; the latter form no part of the uniforms. We decided, on consultation, in a great hurry, to take the Girard House, if obtainable. The empty hotel was taken that evening. The Massachusetts troops marched out the next morning, and the Girard House taken on the 20th, and operations commenced that afternoon. The last sale of furniture from the Girard House took place that morning, April 20. I, with Captain Gibson, immediately organized a force, engaged the assistance of John Hughes, inspector of goods and clothing at the United States arsenal, S. S. Kelly, formerly superintendent at the United States arsenal, as general superintendent of the manufacturing. Patterns were obtained from the United States arsenal. Also, Neal Campbell, formerly employed at the United States arsenal as inspector of made-up work, was employed in the same department in which he had formerly served. Clerks were employed to give out the work, and in three days' time there were over fifteen hundred persons at work. Clerks were employed to receive the goods before they were made up, viz : W. H. Williams, A. G. Buzby. Dan. J. Cochrane was employed, but discharged twice ; the first time for gross inattention to business, the second time for an alleged attempt to levy blackmail on goods received. There were of cutters

alone nearly one hundred. The grand difficulty was the attempt to do a year's work in two weeks. The highest number employed in the house and out of it, was about three thousand. In three or four days three or four thousand full suits of clothing were to be ready, as notified by the government.

Every hour of the day messages, letters, requisitions and telegrams thronged the house for clothing. As a general rule, no clothing was given out for less than a company, and none for a regiment except at York; distribution was not my department. Towards the last there was some little irregularity in the distribution, viz: M'Mullen received caps and other articles. On the 2d of May, orders were received to send uniforms to the second and fifth regiments, and after they were sent, the regiments were increased in numbers. Clothing was then manufactured as fast as possible, but the great difficulty lay in the attempt to conform to the United States clothing, and no army goods were in the market; only nine thousand yards of army blue flannel in the market; no kersey, &c. The following form had already been decided on, viz: Satinets for pantaloons as the only expedient alternative; New York and Ohio also took gray satinets. I myself bought all the goods, and none that were not perfect according to sample. The truth is, that no satinet is fit for army service in pantaloons. The same objection has been found with this material in all the States where used. If ten dollars per yard had been offered for United States military goods, it could not have been procured; as blue could not be obtained, gray was decided upon for pantaloons. Personally made purchases from the following firms:

Tredick, Stokes & Co., Frothingham & Wells, Smith, Williams & Co., Willing & Coffin, Leonard & Baker—satinets.

Lea, Richardson & Tunis—cassimeres.

Temple, Barker & Co., J. T. Way & Co., A Slade & Co.—blue twilled flannel.

William Divine & Sons—blue twills.

H. & A. Conly, Horstman Brothers & Co.—buttons.

Benjamin Bullock & Sons, Wilcox Brothers & Co., Furness, Brinley & Co., Morell, Schroder & Co.—shirts.

John Hooper & Co., John Farnum & Co.—canton flannel.

B. P. Williams & Co., C. E. Graff, agent for F. & N. Jones, Boston—shoes. Steiner & Co.—linen thread and cotton.

H. C. Howell, and Charles Hallowell—caps.

William Raphael—brown hollands.

C. A. Thoudinn—knit jackets.

Although I bought by samples, the latter were not preserved; never had a doubt of the excellence of the goods. I remember some remarks from the cutters, that some of the goods, say fifteen pieces, ran tender, but cannot remember from whom these goods were received. Received no complaints of defective clothing till about the middle of May, viz: that the pantaloons sent to camp Scott, were defective; telegraphed immediately to know how many; answer, eighty-four pair; no defect specified. I immediately sent one hundred and fifty-four pair to take their place, and to supply other possible deficiencies. As soon as it was discovered that complaints would be attended to, complaints poured in. I was not required to send alternative clothing. I can have no belief, except on sight, of defective army clothing sent from the Girard House. The employees for making clothing were paid the same wages as paid at the United States Schuylkill arsenal; clothiers could have done it no better. United States military clothing is a separate and regular science. In all cases, with few exceptions, where goods were given out of doors, they were given to women who had been accustomed to work for the United States arsenal. In some few cases they were given to responsible

persons who used sewing machines or employed persons at home. No money for work, except about three hundred dollars, passed through my hands; it was all paid by the Teller of the Farmers' and Mechanics' Bank, through an arrangement with the State Treasurer. The fourth and fifth regiments were supplied from the Girard House, and seven hundred and seventy uniforms supplied to the latter. The following regiments were also supplied from the Girard House:

Colonels Lewis's, Morehead's, Nagel's, Lyle's, F. Patterson's, (overcoats,) 2d, 4th, 5th, 13th, and others, at Camp Scott. Blouses for the 4th and 5th, were purchased of Wm. Divine & Sons, but I cannot tell from whom the pantaloons were bought. The first supplies went to Camp Scott, and no complaint was made for a month; this material was purchased of Frothingham, Wells & Co., Smith, Williams & Co., Tredick, Stokes & Co., and Wil-ling, Coffin & Co.

We were told that we should get the *shoes* from the United States arsenal, and Mr. Hale endeavored to do so, but in vain; and in the mean time, while we were waiting, gentlemen were offering their samples; an order was given to B. P. Williams, to deliver ten thousand pair like the sample approved by Capt. Gibson. Before they were ready, orders came to deliver some to the camp. Mr. Charles E. Graff came forward and offered his lot, which offer was accepted and the shoes dispatched. It was immediately found that by some mistake, a few cases (say about three or four, each case containing about 24 or 25 pairs,) had gotten into the lot; Mr. Graff deducted the amount from his bill, and the government paid nothing for them.

Eighteen dollars will not exceed the cost for eleven articles, viz: one cap, two mixed cotton and woollen shirts, two pairs canton flannel drawers, two pairs woollen stockings, one pair shoes, one blouse or sack-coat, one pair pantaloons and one overcoat.

Samuel Bancroft, of Media, can give information about the blankets complained of, and with which I had nothing to do; they cost one dollar and fifty cents a pair; Nagle's regiment was very urgent for clothing, and I had to give them a few hundred overcoats to mount guard in; Ellis got some clothing that I am sure was of Troy satinets; the caps cost seventy-five cents a-piece. I consider the samples produced and left with the commission, as fair specimens of the clothing as it left the Girard House—having been sworn to before an alderman, without any reference to this investigation.

The State could not draw on the U. S. arsenal for shoes; I had nothing to do with the deduction in B. P. Williams's bill; it was arranged at Harrisburg; the material was used in the following way:

Brown cotton flannel, for drawers.

Cadet jean, for linings of backs of overcoats.

“ cassimeres, nearly all overcoats.

“ satinets, for pantaloons and overcoats.

Blue kersey, for linings for overcoats.

“ wool flannel, for blouses.

“ mixed twills, for blouses.

Brown sheeting, for sleeve linings.

“ drills, for pockets.

Oxford doeskin, for overcoats.

Blue Mack. blankets, for overcoats.

I furnished more than one hundred and ten thousand garments, including knit shirts and stockings, which were bought ready made. Exclusive of cost of material and the wages of cutters and sewers, but including rent, police watching, gas, transportation from Girard House to the R. R. depots and armories—in short, the portorage in the city, cost of making boxes, packing,

clerk hire, fixtures and incidentals, the cost will not exceed six cents a garment.

I refer to James M. Kelly and Robert Whilden, for the distribution of the clothing.

In making contracts and purchases I was never, in any way, influenced by partizan motives; I did not inquire into, nor did I care to know the politics of the gentlemen with whom I dealt. I never referred any one to R. S. Reed for contracts in shoes. I never employed Wm. J. Wainwright as an agent in the purchase of goods. In my opinion, complaints, to a very great extent, would have been avoided if a larger supply of clothing to each man had been sent. My information is, that in the United States army twenty-six garments are distributed for the first year's service—an ample supply for change of garments. Our volunteers cannot be expected to conform as strictly as regular soldiers to the requirements of military life, among which is classed, as an important feature, great care of clothing; it is only reasonable to suppose that it would have been wiser to have distributed a larger amount of clothing; and especially where the haste and extreme urgency with which the supplies were provided are considered, they could not be expected to be as good as the United States army cloth, which is especially adapted to the wants of a soldier. I have no knowledge of any pay, for work gratuitously done, appearing on the pay roll of the house. There was no agreement in reference to any compensation for my services. I have received no compensation, and have no agreement therefor with any parties from whom I purchased goods. I know of no agreement on the part of any employees at the Girard House to obtain compensation or commission in the purchase of the goods. There were some goods left over of which, of course, I expect to give an account to the State. I have no knowledge of any frauds committed to the injury of the State, by any one employed at the Girard House, in the late transactions in reference to clothing the State troops.

ROB. L. MARTIN.

JUNE 19, 1861—*S. S. Kelly* affirms as follows:

Residence No. 822 Walnut street; tailor; about twenty-six years in business; formerly inspector of United States clothing, at the United States arsenal, under Mr. Fillmore. I was at the Girard House as general superintendent of the manufacturing; I arranged all the different departments; had nothing to do with the inspection of the goods; I had to look after all the employees in cutting and making the goods; to see that they were cut and made right and sewed right. The work after the first few days was done well. Some things that were done at first, and done badly, were done over again. It was some days before we could select our good hands. Bad work, so far as possible, after the first few days, was done over again. The cutters were instructed to report all holes in goods passing through their hands. With one exception, I think in Col. Lyle's regiment, I heard no complaints at the time. The goods were as good as could be obtained for the price at that time. At the close of our operations we were making clothing faster and better than the United States had ever had it done. I could have guaranteed to turn out one thousand suits a day. There was a clashing of authority between Mr. Hale and Mr. Martin, one of the main causes of the difficulty at the Girard House. I went on duty the 21st of April, and left, I think, on the 12th of May. Under my affirmation I believe him (Mr. Martin) to be a thoroughly honest man. After four days' notice, or a week at farthest, we could have turned out a thou-

sand suits a day. I do not approve of satinets for pantaloons. The out-cry against the Girard House was started, I think, by persons who wished the transactions to be done by contract. There was no manufacturing going on at that time; the times were hard and manufacturers had stopped. We were ordered to make by the United States standard, which we obtained on Sunday. The majority of volunteers were small men, and we only provided for the army size. After a while we left off No. 4 size. We even took the measure of some very small men, viz: Drummer boys. And also for some very large men. The Union shirts are those for government. Not to my knowledge was there any wrong done to the government in the transactions at the Girard House, and from my position I should be likely to know, if any. Only on one occasion that I know of was anything stolen from the house, and that was by some soldiers. There was no unnecessary waste; of the remnants there were about two hundred pantaloons made; they were, of course, of all shades. There was not enough of doeskin cassimeres in the market to clothe a regiment. Our orders first were for ten thousand overcoats, ten thousand blouses, ten thousand pair of pantaloons and ten thousand pair of drawers; this latter afterwards duplicated. I think that in single width, seven yards and three quarters, and double width, three yards and three-eighths, made overcoats; blouses, little over two yards; pantaloons, two and three-fourths yards; drawers, two and five-eighths. Volunteer work was generally drawers. The goods were received by Mr. Williams; the boxes were then opened and the goods stacked. The cutters would then go in and ask for pieces of goods, giving a receipt for them. After the cutters had cut them they turned all that was cut to the receiving clerk, and from him Mr. Banger received certificate of what they cut, for which a certificate was given, on which they drew their pay. The makers then obtained the material, already cut, from the receiving clerk. Checks and balances observed in every department.

S. S. KELLY.

JUNE 19, 1861—*A. G. Buzby*, salesman with Lea, Richardson & Tunis, commission merchants, No. 223, Chestnut street, duly sworn, deposes as follows:

Mr. Richardson asked me if I would go to the Girard House to serve the State; I assented, if I could be spared from the store; he consented to have me go, and I accordingly went on Tuesday, a few days after the house opened; I was placed under Mr. Williams, as assistant receiving clerk, and took down the yards of the goods as they were received; I opened the cases and called off the pieces; it was not a part of my business to see whether the goods corresponded either in quantity or quality with the bills; after a few days I put down the amounts in a book, at first on slips of paper, which, if correct, were destroyed; I called upon the cutters and told them I wanted a portion of the amount they took to be measured; some of them returned me the tickets when they found the pieces short; Mr. Williams always received the goods and placed the amount in a book; I had nothing to do with that part of the business; I never saw nor have I reason to think now that any wrong was done in the reception and disposition of the goods. Everything was done in great haste, of course not with the precise regularity as in a store; but I have no knowledge of anything wrong; short measure and imperfections were as far as practicable reported.

A. G. BUZBY.

JUNE 19, 1861—*W. H. Williams*, affirmed, testifies as follows :

Reside in Philadelphia, manufacturer for three years in this city; was formerly a clerk of Mr. Martin—he appointed me receiving clerk in the Girard House; also purchased buttons and other trimmings. I received the goods as they were delivered at the house. It was my office to check the bills, and to see that the bills were correct, and to deliver the clothing when made up. I handed the goods as they came to Mr. Stockley, the principal deliverer, who delivered to the cutters only. In all cases the goods were examined as to their holding out in quantity, and being free from imperfections. Deductions were invariably made where deficiencies in quantity or quality existed. All the goods received at the Girard House went through my hands. All cassimeres and satinets were examined carefully; the flannels, owing to the great haste, were only partially examined, but as much as circumstances would permit. Every third or fourth case was examined. The goods were all good, except four or five pieces of satinets, which were returned to the delivery room, and afterwards given out by mistake to the cutters; the mistake arising from the hurry of business. The bills will show that deductions were made for short measure and imperfections. Our system was such that our balances will show whether there could be any imposition or fraud in the amount of goods received, and the goods made up and delivered. The goods were fair merchantable goods; those that were imperfect are what are known as "*Thirds*." I had as assistants Mr. Buzby and several boys. Mr. Cochrane, one of the employees, told me that we were each of us in duty bound to have a suit of clothes. By *we* I think he meant himself and myself. He told me to take a piece and put a piece aside for him—two pieces in all, of about thirty yards each; the stuff was from Frothingham & Wells, at about \$1 10 cents per yard. To get rid of him I gave him an evasive answer; I have known him on various occasions, and by various artifices endeavoring to obtain commissions from those who had goods to sell to Mr. Martin; he never succeeded. I informed Mr. Martin of Mr. D. J. Cochrane's conduct, and he sent word to me to discharge him at once, and put some person in his place. I refused to do it, and Mr. Martin wrote him a letter, which proved to be a discharge from the department. I have received no compensation, emolument or reward, directly or indirectly, from any party concerned in any transactions at the Girard House, nor do I expect to receive any apart from the compensation as receiving clerk. The opinion was generally entertained throughout the house that the first outcry arose from those who were disappointed in not receiving the contracts for this clothing. I state distinctly that I know of no malpractices carried on at the Girard House. From my position in the Girard House there was no one, hardly excepting Mr. Martin, who would be more likely to know of any malpractices carried on in the house, and I know of none. All the blankets received at the Girard House were fifteen hundred pairs blue blankets, which were all made into overcoats; there were besides five hundred blue blankets, which were returned to the seller as being too light.

W. H. WILLIAMS.

JUNE 20, 1861—*S. Leonard*, of the firm of Leonard & Baker, 210, Chestnut street, dry goods commission merchants, duly sworn :

The goods were sold by my partner, Mr. Baker, to Mr. Shaw, an agent of Mr. Martin; I know Mr. Martin saw and examined the goods before purchasing; the thirty-five cents were not fit, in my judgment, for pantaloons for military purposes; I have no knowledge of the disposition of the goods

after sold ; we did not solicit the sale ; Mr. Martin sent to us ; we sold at cash net prices ; the same goods at the same time were sold at thirty-seven and a half cents in New York. We received our pay in Harrisburg, nor was there any agreement made, or contemplated, to compensate, in any way, any person whatsoever for the transactions with the Commonwealth. The satinets were strong, merchantable goods, for that price. (Samples of the satinets for thirty-five and seventy cents produced.)

SAMUEL LEONARD.

JUNE 20, 1861—*C. W. Stockley*, tailor by trade, at present with Mr. Kelly, 822, Walnut street, duly sworn :

I was put in the Girard House by S. S. Kelly, in the room where were the satinets, cassimeres, muslins, canton flannels and blue blankets. I received an order from Mr. Banger, a clerk, to deliver goods to the cutters ; then returned the order to Mr. Banger, who transcribed and filed the order. I was eighteen days employed, and paid for. I never knew nor heard whilst there of any unfair transactions connected with that establishment. I never heard the cutters complain of those goods ; in fact some of the cutters told me that they had never cut better satinets, and had there been any imperfections, the cutters would undoubtedly have known. The majority of cutters were experienced men, employed for many years in the large clothing establishments in this city.

C. W. STOCKLEY.

JUNE 20, 1861—*Robert Whilldin* ; reside 918 Green street ; not at present in business in Philadelphia ; sworn.

I was employed as assistant delivery clerk in room No. 2, Girard House ; at first employed, as a cutter, at about 4 o'clock on Saturday ; I was cutting three days ; as far as I know, every thing in the cutting department was conducted in a way honest and fair to the State ; I saw no attempt on the part of any one, to defraud the Commonwealth ; nor have I reason to suspect any one ; while cutting, had there been any attempt at fraud, I could have detected or observed it. I saw no damaged goods making up ; I saw some after they were made up, that appeared to be weak ; it was satinet, and there seemed but very little of it. I was a week or ten days at the Girard House, and the rest of the time, till 27th May, at York, at Camp Scott. My duty there, was to receive the goods or clothing as they arrived ; after they came from the cars in boxes, they were placed on the camp ground ; I tried to deliver according to size, but the press was so great that it was impossible. The clothing was only delivered on order to Mr. Kelly ; no written orders—only verbal from the quartermasters. Capt. Wetherill, when the last goods arrived, endeavored to force the men to receive the clothing in an orderly, regular manner, but was unable. In the camp, I myself saw in several places an overplus of goods. The clothing was badly used ; the men would play leap frog, and sleep in them. I nailed up one hundred and thirty-three pairs of rejected pantaloons, and brought them to the city, of which thirty or forty I would consider sufficiently good for any man to wear. There were six regiments at York ; a colonel would bring up his regiment, and at his request from the quartermaster, I delivered the clothing to the regiment. There was such scrambling that it was impossible to deliver according to sizes. I saw several soldiers who required clothes several inches larger ; I saw a pair of

pantaloon that had been condemned, which had been burnt on the leg and then torn; this pair was returned as a bad pair. There was not a particle of order preserved in the delivery of the clothing; the clothing—blouses, overcoats, pantaloons—for a company was made in the following sizes:

Thirteen No. 1; twenty-seven No. 2; twenty-five No. 3; twelve No. 4; seventy-seven in all.

There was more regularity in the distribution in the first regiment than in any other. The rest were delivered in the middle of the camp, and the Captains of each company grabbed for himself, in spite of all my remonstrances. My duties ceased with the delivery of the goods. In all the operations, I saw no attempt made on the part of any one employed by the Commonwealth to defraud the Commonwealth. I never saw but one imperfect article, an overcoat, that was of different shades, which might have arisen from its being made by gaslight; and this coat was not delivered. I saw very little ripping in the sewing; as a general rule the sewing was good.

ROBERT WHILLDIN.

JUNE 25, 1861—*James Morrell, Jr.*, express agent, 341 Chestnut street, Philadelphia, duly sworn, deposes as follows:

I at first volunteered my services at the Girard House, and was soon installed as superintendent of the sewing, and had the charge of the house above the first floor; I am by trade a practical tailor, but some years ago went into the forwarding agency business; I superintended only that work that was done in the house, not that done outside; the sewing both in and out of the house was done in a masterly manner; from my observation there were not twenty garments that were made either in or out of the house that did not finally pass inspection. The rents in this pair of pantaloons, (those exhibited in the "*Inquirer*" office shown the witness,) were never caused by wear, but by scuffling; having been in the ranks myself I know how such rents take place. There was nothing in the transactions at the Girard House which led me to infer that any malpractices were practiced by any persons whatsoever to the injury of the Commonwealth, and had there been any they could not have escaped me. Under my observation, there was no attempt on the part of any to obtain from Mr. Martin any allowance or commission for goods sold to the Commonwealth.

JAMES MORRELL, JR.

JUNE 25, 1861—*James M'Carte*, salesman in the house of Joseph Lea, 128 Chestnut street, duly sworn, deposes as follows:

I have no personal knowledge of any transactions at the Girard House. I know of no improprieties in any shape or form connected with the Girard House.

Question by Mr. Cope. Do you know whether any party went to a house in Front street or elsewhere, and bought all the blue and grey satins for cash or its equivalent, then reconsigned them to the same house, and then fixed his price, limiting the goods at his price, the price of his limit being higher than the price he paid, and who subsequently brought a State agent who purchased all the goods at the advanced price?

Answer. I have never known of such a transaction, and have no reason to believe that such a transaction occurred.

JAMES M'CARTE.

JUNE 25, 1861—*Neal Campbell*, tailor, 1118 South Twelfth street, Philadelphia, deposes on oath as follows:

Employed as inspector of clothing at the Girard House; employed for years by the general government at the United States arsenal, in that same department. I inspected the clothing as it came in, to see that it was in a perfect state. It was some of it made well, and some not. All who said that they had worked at the arsenal, received work; some even whom I had discharged, I found again employed, some even whom I had discharged for bad work four times. Of course, the clothing that such people made, had to be made over again, for no clothing was allowed to pass out of the house that was not wearable. They were employed by the three clerks who gave out work. I warned these clerks not to give out clothing to any one whose tickets were crossed. Some of the material was good and some was inferior; the great coats were too light; I know of no malpractices. I have no reason to believe that there were any transactions carried on there, whereby the State was in any way defrauded. I have no idea how many garments passed through my hands. The pay-roll was so much a day; at the last, a general deduction was made on all pay. Mr. S. S. Kelly sent for me. I have seen none of the clothing since it was returned. Satinet is not the material for army pantaloons; it will do for overcoats, where there is no strain. I have doubts whether these pantaloons (those exhibited at the "*Inquirer*" office shown witness) were made at the Girard House; some of the lining is such as was not used at the Girard House.

NEAL CAMPBELL.

JUNE 25, 1861—*E. T. Shaw*, manufacturer in Germantown, affirms as follows:

Was employed at the Girard House as chief clerk. My duty was to act for Mr. Martin in his absence,—employed by him. I attended to the correspondence, telegraphing; conveyed his orders through the establishment generally. In one or two instances he sent me to purchase some satinets of Leonard & Baker; about the purchase of the thirty-five cents satinets, a good deal of discussion arose between Capt. Gibson and Mr. Martin, but the former at last, owing to the great scarcity of the market, advised Mr. Martin to close the bargain. The sample shown me of satinets, at thirty-five cents, is the same that I purchased. This, with two cases at seventy cents, is all the purchases that I made. The thirty-five cents was, I think, made up into overcoats. I bought one-half of what the house had to sell, and I have since heard that the remainder was subsequently sold to New York for thirty-seven and a half cents, for military purposes. The two cases of the seventy cents which I purchased, were all that the house had to sell. I believe that many of the complaints of the clothing, &c., were owing to the overworking of men and the extraordinary haste of the operations, also to the clashing of authority and the constant embarrassment of Mr. Martin by Mr. Hale. There was no additional pay given for over hours, but to save time, dinner and supper were occasionally supplied to those working over hours; do not think that Mr. Martin was pecuniarily benefitted one cent by all the Girard House transactions, and had it been otherwise, I must have known it. I know of no malpractices connected with the Girard House operations tending to defraud the State. In my judgment, goods proper for the clothing of the men were not to be procured in the market at that time. The hostile feeling against the Girard House was manifested by Quartermaster Hale, before the complaints of the clothing.

EDWARD T. SHAW.

JUNE 25, 1861—*Wm. Divine*, manufacturer, office 15 Bank street, Naudain street, Philadelphia, affirms as follows:

I furnished goods, similar to these samples, to the Girard House. The goods are called Harvey Jeans, and I have manufactured them for over twenty years. I furnished enough to make the blouses of two regiments. All the filling in these goods is pure wool. Not a word about any commission or allowance was uttered between Mr. Martin and myself. I sold him at sixty-five cents net, cash, and have never in my life sold a yard to any one for less. Whoever the inspectors or those were, whose duty it was to examine the goods, they were exceedingly difficult to please—they were as rigid in their examinations as the government has ever been. I warrant all indigo blues, warp and filling.

WILLIAM DIVINE.

JUNE 25, 1861—*Daniel J. Cochran*, 243 N. Seventeenth street, dealing in dry goods for the past thirty years, deposes, on oath, as follows:

My duty, when I first went to the Girard House, was to give advice to Mr. Martin, if called upon, in the purchase of goods, and to keep the samples; which latter was done at the suggestion of Mr. Martin. I got along very well for a day or two. On the second day a large lot of goods was purchased; I think the bill was upwards of \$20,000 of cadet cassimeres; they were in part delivered on that day. I had some five or seven cases opened; a piece of the goods of each case brought forward; I examined the goods particularly, and compared them with the samples, which were from Frothingham & Wells. There being so much difference between the goods and the sample, I sought for Mr. Martin, but couldn't find him; I found Captain Gibson; Gibson said to me, "My God! Cochran, you don't mean to say that these goods represent the sample?" He asked me what I thought the difference was; I replied there is from twenty to thirty per cent. less value in the goods than the samples; he answered, that is just about the difference. The goods were twenty-seven inches wide, and some of them not very strong; they were sold at one dollar and ten cents, and the sample even is not worth, in my opinion, over ninety. Captain Gibson said, "Dan, I wish you'd cut a piece out and keep as a sample." These goods came from Frothingham & Wells. Don't remember what kind of ticket there was on the goods; my impression is that they were Bay State. I believe the sample of goods now exhibited to be the same as the sample given me by Mr. Martin, which was the one from which he made the purchase. I cut off these samples in the presence of Captain Gibson, and I told him that I was going to keep them for myself, and that he should have them when he wanted them. Mr. Martin sent for Mr. Wells; the latter came, and the two then had a private conversation. The latter, Mr. Wells, then came out and said to me in an offensive tone: "What do you mean, Cochran, by kicking up a row about these goods?" I remarked to him, that "I have sold and handled more woollen goods than ever you did; do you mean to tell me that these goods are equal to the sample?" He then turned to me and said, "In fact these goods are the first the mill has made, and they have gone on improving, and as you continue to open the cases you will find that they will run much better than those already opened." The goods lay a short while on the counter where I had them. Mr. Martin said nothing about them; finally they were removed, and very shortly they were in the hands of the cutters. The whole bill amounted to about twenty thousand dollars. That same night Mr. Martin called me into the back room to

look at some blankets, English blue blankets, from five to eight dollars a pair, and wanted to know if I thought it would cost too much to make them into coats; I told him it would be cheaper in the end for the State to give the volunteers a good coat. In the course of conversation, he said that he didn't want me to remain here only as a clerk, but if things went on well he'd make it a good deal better for me. I made no reply. Mr. Geo. D. Parrish entering broke up the conversation. I retired.

The next morning about eleven o'clock I was at my post; Mr. Martin came inside and said that he understood I had gone into the cutters, and told them that I had rejected all that lot of goods yesterday; I denied it. Shortly afterwards he offered to change my position; I asked where; he replied, at the other end of the house to receive goods; this was the next morning. I refused at first to go, because it seemed a subordinate position; I went out and consulted a friend, and concluded to return and accept the position. Mr. Williams was receiving clerk, and would rarely let me see a bill; frequently invoices would come with only memoranda of the yards and pieces, without any prices. The same day that the goods were received from Frothingham & Wells, Mr. Altemus came to me and told me, that a certain person had called and offered to take all the silver gray satinets, and wanted him to charge them at sixty cents to the State clothing department. Altemus told me that he didn't do such business, and that the goods were at fifty-seven and a half cents. I told Martin, and at his request sent Altemus to him; and I think that the goods were bought, but I don't know at what price. I am positive that Mr. Martin sent this agent, but whether he had commissioned him to offer that price, I do not know. The agent's name is William J. Wainwright. Mr. Williams wrote a note to Mr. Stokes, to the effect that there were no more goods to be examined. I showed the note to Mr. Buzby, (the note was not secret.) For the first two or three days there were no goods either examined or measured, but after that the yards were taken off. I examined a bale of blankets and requested Trimble to call Martin's attention to their worthlessness. I don't know what disposition was made of them; they come, I think, from Frothingham & Wells, and were bought by them from A. A. Butler; the latter's name was on each bale in stencil, and one of the young men in Butler's store offered to sell Mr. Martin some blankets; the same as those he sold Mr. Wells. I do not know whether Mr. Martin complied, nor do I know the prices offered or obtained; I think that they were returned. There was no attempt that I know of at abstracting goods from the house. I know of no attempt at dishonesty on the part of any one.

D. J. COCHRAN.

JULY 9, 1861.—*John H. Trimble*, 905 Callowhill street, tailor, duly sworn deposer as follows:

I was employed by S. S. Kelly, as the head of the cutting department, at the Girard House. I superintended the distribution of goods to the cutters, and then saw whether the cutting was correctly performed. Nearly all the goods, except blankets, that came into the house, I examined; the character of the goods was in general good; the goods were bought by sample; if they did not correspond with the sample, they were returned. There was a lot of five bales of blankets, which, failing to correspond with the sample, were returned. I laid aside one case of satinets as being tender; there may have been more than a case; there was enough to make about one hundred and forty pair of pantaloons. Through the mistake of Mr. Stockley, this tender

lot of goods was given out to the cutters and made into pantaloons. I do not know from whom these satinets were bought. There was also a lot of brown satinets that were tender, which, by order of Capt. Gibson, in the absence of Mr. Martin, were also given out to the cutters; not giving them out myself, I cannot say how much there was of them. The sample of goods, brown satinets, shown me, labelled Frothingham & Wells, at 65 cts., looks like the goods, but the sample before me is of good make. Another portion of this same lot of goods I afterwards cut and found them perfect. I do not know whether the tenderness arose in the manufacture of the goods themselves, or in pressing them out after having been made into pantaloons. The pantaloons shown me, look as if made out of the material of which I have spoken, as being tender; (the pantaloons exhibited at the "*Inquirer*" office, shown witness.)

Dan. J. Cochran came to me with a piece of grey cassimere, at \$1 10, belonging to the State, out of which he told me to cut him a pair of pantaloons, and when finished, not to let Mr. Kelly or Mr. Martin know any thing about it. He was discharged that very day, and afterwards meeting him in the street, he inquired after his pantaloons, and told me to take them to the back entrance of the Girard House, where he would be in waiting to receive them. To all his demands I replied that I had not time. The pieces of goods were left on the counter in the cutting room, and were afterwards cut up with other goods, for the use of the State. Some ten days afterwards he again came to me in the Girard House, and giving me his address, he requested me to make him a coat and pantaloons out of that same piece of goods. I made no reply, but walked past him. Mr. Cochran was a stranger to me until I met him in the Girard House. With the exception of Mr. Cochran, I know of no attempt on the part of any employees in the Girard House, to defraud the State in any way whatsoever. I took his measure; he gave me only his initials, and I learned from Mr. Williams who he was. Three days subsequently he was discharged; why, I do not know. I had not informed Mr. Martin of his attempt to obtain these goods. With the exception of one or two cases of satinets yet in the possession of Mr. Martin, and some small lot made-up clothing, I am clearly of the opinion that all the goods brought to the Girard House were made up for the benefit of the State.

J. H. TRIMBLE.

JULY 27, 1861—*Robt. B. Kepner*, book-keeper, 804 Depot street, Philadelphia, affirmed:

Employed as ticket clerk in the Girard House; issued tickets for work at the instance of Mr. Kelly; and the work, when received, was inspected by Mr. Campbell, and if correct, I put the tickets on file and gave the checks for the wages due on them. Employed from about April 20 until the latter of May. Also assisted in making out the account of the certified amounts of the bills. There might have been an improvement in the system, but everything was conducted in so hurried a manner, that it was impossible to foresee all wants. There was at first an irregularity in the issuing of the work and tickets, whereby, in one or two instances, the same parties obtained work twice on the same ticket. A private mark was adopted to indicate that no more work was to be given to the holder of the ticket. In one or two instances the private mark was disregarded, and I was obliged to issue work on marked tickets. I was ordered so to do, in one instance, by Mr. S. S. Kelly, who had already promised the work to the poor woman, without knowing that her work had been condemned. There was sometimes irregularity in issuing the trimmings,

whereby some women fraudulently obtained more of them than was their due for the amount of work on their tickets. On the 20th of April, for a few hours, I was receiving clerk, and took down the number of yards and of pieces of goods as they arrived, and these amounts, on slips of paper, I handed to Mr. Stokes. The magnitude of the operations demanded this hurry, and the irregularity was consequent thereon. With the exception of the few cases above alluded to, I know of no fraud against the State, committed by any persons at the Girard House, connected with the clothing of the State troops.

ROBT. B. KEPNER.

BLANKETS.

JUNE 18, 1861—*Henry R. Lewis*, duly sworn, reside No. 1434 Market street :

Been in furniture and car business some time ; I know the firm of Du Hadway & Dodson ; I know that there were contracts between this firm and the State government ; he told me so ; I have had no conversation with him about these goods ; it was Mr. Dodson ; he showed me a bill ; he did not mention the circumstances of the transaction ; he told me that he had sold one bill of eleven thousand dollars, or about that, and afterwards another bill ; he spoke not of profits made in this sale ; he did not speak of any others than his own house as partaking in the profits ; he told me that he had sold a bill of goods ; I did not pay much attention to it ; he said nothing about the price ; he was in a great hurry ; I went to the depot to see the lot of goods ; they were counting the bales at the time ; he did not tell me what he calculated to make by them ; they were blankets ; I don't know what kind of goods—they are in the cloth business ; sometimes, I think, they import ; I think that I have heard rumors, but no knowledge, of this firm sharing with other parties in the profits arising from the sale of these blankets ; I know of no other transactions in reference to the sales to the State ; I believe him (Mr. Dodson) to be an honest young man ; I have only heard rumors, but know nothing from certainty ; would willingly tell if I knew anything ; he said that he had an overstock ; he hadn't them on hand and must have bought them wherever he could lay his hands on them.

H. R. LEWIS.

JUNE 25, 1861—*George W. Gibbons*, merchant, 127 Chestnut street, Philadelphia, affirms as follows :

I was called to Harrisburg through Col. Wright, aid to the Governor, to inspect the blankets furnished to the troops. Some blankets were shown me which came from Philadelphia, and about which there has been so much trouble. I was only shown the samples, not the lots ; was also shown a grey blue blanket purchased from Morgan in New York. I should judge that it weighed about eight pounds—in these blankets the heavier the weight the poorer the articles. Col. Wright said that these blankets were three dollars and seventy-five cents ; under the circumstances of the time three dollars and fifty cents was what I should think a fair price. My presence in Harrisburg was merely a matter of friendship to Col. Wright. Mr. Shewell's, (of the house of G. B. Reese & Co.,) valuation differed from mine in about two per cent. ; his valuation was net—mine was on time, subject to discount. There was also another lot of Morgan blankets which both Mr. Shewell and myself con-

demned, and which I believe were subsequently returned. I felt fully satisfied that on the part of all parties in Harrisburg there was a becoming desire manifested to do justice to the State. The prices of the last lot were, as a general thing, too high. More recently I bought the blankets for the fourth and fifth regiments. I bought blankets from Alf. Slade, and sent them to Media. I also supplied M'Mullen's men with the regular army blanket made by Bancroft, weighing five and a half pounds each. The specimen of blankets shown me that came from Tredick, Stokes & Co., I judged at the time to be worth one dollar and fifty cents a pair, but not fit for the purpose, although worth the price.

G. W. GIBBONS.

JUNE 26, 1861—*Jabez C. Du Hadway*, of the firm of Du Hadway & Dodson, cloth dealers, Second and Market, affirms as follows :

I had a contract with the State for furnishing blankets to the volunteers, to the amount of seven thousand pairs, and we furnished six thousand two hundred. A gentleman named Frank Nicholson, stove dealer, who was at Harrisburg, telegraphed to our firm to come up to Harrisburg, as there was a probable market there for our blankets. On the receipt of this despatch, one of the firm went up with samples, accompanied by a friend named Joshua Kames. I requested Mr. Kames's influence, knowing his intimacy with the authorities at Harrisburg. They received an order for three thousand pairs blankets, which were delivered in Harrisburg, April 22d; the date of the order was two or three days previous. I think that there were other samples exhibited at Harrisburg at the same time, from other houses. The contracts were made with two or three parties, viz: Mr. Biddle and Mr. M'Coy, Quartermaster. I think the Governor gave his consent to the order; the contract was made, I think, in the presence of the Governor and Mr. Biddle. The last one certainly was, and I think the first also. The price agreed upon, was three dollars and fifty cents per pair; there was a deduction, and the State paid three dollars and seventeen cents, and one dollar a piece for the wrappers. The deduction was made at the instance of John A. Wright. After the delivery of the blankets, Mr. Wright, the adviser of the Governor, objected to the bill on account of the price, not on account of the quality, and suggested an arbitration, to which we agreed. The Governor appointed Mr. Atwood, of the firm Atwood, White & Co., to appraise the blankets, and Mr. Atwood called to his assistance Mr. White, of his own firm, and Mr. Geo. D. Parrish. The samples were sent to this city and appraised here. Our samples submitted at Harrisburg, and on which the contract was predicated, consisted of five or six blankets taken from our lots. Mr. Wright alone objected to our bill. The arbitrators allowed us fifty cents a pound. Nine-tenths of the blankets were blue greys, and the rest brown greys, with exception of one bale, which was a gray, with a small scarlet stripe. After the blankets were already shipped, Mr. Hale stopped the cars, and telegraphed immediately to the Governor in Harrisburg, and the answer came in about an hour, to send up our blankets, specifying them as the Kames blankets. I know of no reason why the Governor so specified them, except that Mr. Kames accompanied Mr. Dodson when the contract was made. Mr. Kames had no pecuniary interest in the sale of the blankets. After the sale was over, I loaned Mr. Kames two thousand dollars, for which I took his due bill, knowing him to be an irresponsible man. I have loaned to Mr. Kames before, and have been re-paid by him. The average cost to us of the blankets sold the State, was

two dollars and eight cents. The average quality of blankets sold, was equal to the samples on which the sale was predicated. The inferior grade was worth less than I got for them, and the superior was worth more. We swore to our bill after the arbitration, and were paid in city funds. Mr. Hale said in effect, that he stopped the cars on account of alleged irregularity in the sale conflicting with his department. I know of no transactions connected with the clothing of the troops whereby the State was in any way defrauded.

J. C. DU HADWAY,
Of Du Hadway & Dodson.

JUNE 26, 1861—*Thomas E. Ashmead*, of the firm of Lewis & Co., commission merchants and importers, 126 Chestnut street, sworn, deposes as follows :

We made no sales to the State directly, for the clothing of the volunteers, although at the time of shipment we inferred from their address and destination, that they were destined for the State. We sold blankets to Du Hadway & Dodson, for the following prices and in the following quantities: About thirteen hundred pairs of blankets, from \$2 00 to \$2 50 per pair; I think, less five per cent. for cash; none higher than the latter price. The prices were of course somewhat higher than ordinarily, owing to the tariff and the times; they do not vary much now from that standard. This sale was made about the last week in April—in weight about 5 and 6 lbs. per pair. This was the only sale with that firm. The blankets were all wool. I know of no transaction connected with the clothing of State troops, whereby the State was in any way defrauded by any person whatsoever. Shoddy enters largely into the composition of nearly all common imported grey blankets.

THOS. E. ASHMEAD,
Of the firm of Lewis & Co.

Caleb Cope, Esq.,

DEAR SIR:—The date of Du Hadway & Dodson's purchase of blankets, was on April 22. 5 per cent. disct. off for cash. One thousand three hundred and forty-five pair, at from \$2 to \$2 50 per pair.

Very respectfully, yours,

THOS. E. ASHMEAD,
Of Lewis & Co., 126 Chestnut street.

PHILADELPHIA, June 26, 1861.

JUNE 26, 1861—*John P. White*, merchant, of the firm of Atwood, White & Co., 436 Market street, duly sworn, deposes as follows :

I know nothing of any blankets purchased by Du Hadway & Dodson. A letter was addressed to Mr. Atwood by Governor Curtin, requesting him to appoint two others to appraise certain samples of blankets which were sent to our store about the second of May; Mr Atwood appointed myself and Mr. Geo. D. Parrish; we proceeded to give the value of the blankets at that time, a six pound five ounce blanket; we valued them at three dollars and seventeen cents a pair, being fifty cents a pound, an advance of fifteen cents per pound to what the same blankets could have been bought a month previously; there were about six pairs of blankets, and all of one quality; they looked precisely alike, as if they had come out the same bale; nor did the two gentlemen who I understood were Messrs. Du Hadway and Dodson, and had

been referred to our store by Governor Curtin, pretend that these blankets were different articles; we supposed that these samples represented a certain grade of blankets; we did not know the extent to which our award was to be applied; we were only asked to value these samples, which we did to the best of our ability, and simply to oblige the Governor. They were of a blue grey shade.

JOHN P. WHITE.

JUNE 26, 1861—*Andrew A. Butler*, commission merchant, 32 S. Front street, duly sworn, deposes as follows:

I have indirectly furnished goods for the benefit of the State. I sold them to parties who told me that they had contracts with the State for such goods. The goods were blankets. The sales were made to Du Hadway & Dodson. I have sold them to other houses; to Frothingham & Wells; but I do not know whether the latter house had any contract with the State at the time of sale, although they afterwards told me that the goods were for the State. They had our marks on them. Those to Du Hadway & Dodson were in weight and price as follows: Brown-grey and blue-gray, in weight from five to five and a-half pounds per pair, all wool, at one dollar and sixty cents, less five per cent. for cash; they had "shoddy" in them, by which I mean all kinds of common wool, old woollen garments, old woollen rags and sweepings and scrapings from mills, which is worked up like new wool, dyed and re-spun. These blankets are sold by the pair and the price regulated by the weight. We sold between seven and eight hundred pair of these blankets to Du Hadway & Dodson. These same goods I could have sold two days later at a large advance, say those for \$1 60 at from \$2 25 to \$2 50, to private parties; the present value is about two dollars per pair; they were of foreign production and a perfectly sound article. This sale to Du Hadway & Dodson was made on April 22; on the 21st, one of the firm, Du Hadway, in company with Joshua Kames, called at my residence to learn what blankets I had on hand. This was Sunday evening, and I gave him the refusal of the blankets till the next morning. The next day he told me of the contract with the State. That evening I did not know who Mr. Kames was, but recognized him the next day, and after he left the store I learned who he was. I know of no agreement between the parties, other than a fair business transaction, as far as I am concerned. Mr. Kames examined the goods with Du Hadway, and complained of the price, and said that he had seen, and, in fact, purchased other blankets for less, viz: Of Geo. B. Reese & Sons, a six pound brown-gray blanket for one dollar and fifty cents.

The goods sold to Frothingham & Wells were as follows: Blue blankets of foreign make, at from three to four dollars a pair; but none higher than the latter price. They have since told me that they had bought blue blankets from other parties also. I have no knowledge of any transaction in the clothing of troops whereby the State was defrauded.

ANDREW A. BUTLER.

JUNE 26, 1861—*L. Shewell*, salesman of Geo. B. Reese, Son & Co., No. 230 Chestnut street, importers of English goods, on oath, deposes as follows:

Sold no goods directly to the State, but sold some blankets indirectly to the State. They were sold to Du Hadway & Dodson, J. R. Campbell, and

Sharpless. I suppose we sold about a thousand pair to Du Hadway & Dodson, in prices ranging from one dollar and fifty cents to three dollars, subject to discount, for cash. Campbell got about two hundred or two hundred and fifty pair, the price about three dollars per pair. I was summoned to Harrisburg by the Governor, to examine some blankets and the bills for them. I went to the camp with Mr. J. A. Wright, and found the goods in a very bad condition, owing to exposure to the weather; they were in a shanty with a very leaky roof; it was with difficulty I could find a dry pair to weigh; the knit jackets were in the same condition, and I remarked their ill condition to some one near. They were blue grey blankets, and some were drabs, such as are sold usually to the South; they were suitable to the purpose for which they were purchased. I only examined the New York bills, and among those there were some put down at eight pounds, which I found to be only seven, and damp at that; it was impossible to find a dry pair to weigh. In the second bill, I was called upon by Mr. Gibbons to examine and appraise the goods. I found a great overcharge in this bill for the same goods, marked at a lower price in the first bill. While at Harrisburg, the Governor expressed himself as very desirous to have all these bills rigidly examined, and a thorough investigation. I have no knowledge of any fraud connected with the clothing of the State troops, committed in any way by any person whomsoever, to the detriment of the State.

L. SHEWELL.

COFFEE.

JUNE 18, 1861—*D. J. Chapman*; place of business, 460 Dilwynn street; coffee roaster—about eleven years in the trade, duly sworn, deposes:

Mercer & Antelo applied to me to have a certain amount of coffee ground for the State; one hundred and sixty-five bags. On the 22d of April we received the coffee; it was Rio coffee; can't say whether the bags were all of one mark; about one hundred and sixty lbs. in a bag. I did not examine the coffee, except one lot, both before and after roasting. There were twenty bags in the lot I examined. I called to see the man whom I employed to roast it, and asked him about it. His name was George Kelly, No. 415 Dilwynn street. It was roasting at the time. He condemned it; so would any who had anything to do with it. We were all of one mind with regard to it; we had no suspicions previously; I did not roast a bag of it; we have samples of it. I think the coffee was "hidey;" it had a tainted smell while roasting; it's the only taint that I know that will cling to coffee; the grain is very fair, but the looks are not enough; it was a slightly article. Mr. Graham did not deny that the sample I showed him, was different from what he delivered to me. Any dealer in coffee, any grocer, would have known that that coffee was bad; we discovered its unsoundness before we roasted it; the coffee roaster discovered it as soon as he opened it. It was not my business to go to Antelo & Mercer; the coffee roaster musn't stand between the buyer and seller. I proved that one hundred and nine out of one hundred and sixty-five bags were bad; I knew that it was for the army; it would be hard to say how it was damaged; I have roasted hidey coffee before; we do what we are ordered; if told to mix qualities, we do it—otherwise not. It will lose fifteen or sixteen per cent. weight in roasting. Some cylinders will roast a bag at a time. It was returned into the same sacks. After roasting and grinding it increases in bulk, perhaps one-third. I don't think that it was of

a merchantable character; I would'nt buy such coffee; some was offered a few days before, of the same quality. I was offered by Graham's young man, this same coffee, not many days before, and refused it at any price. I went to his store and was informed that he had sold it to the State. It was on the twentieth of April, and Mr. Graham reprimanded me then for condemning his coffee. I should judge that twelve and a-half, or thirteen cents was about the price of a prime article at that time. There appeared to be no controversy between Graham and Mercer & Antelo. It was hawked up and down Third street, before Mercer & Antelo bought it, and several wholesale men have told me that it was rejected as bad, as damaged coffee, particularly at that price.

Refer to coffee roasters: George Kelly, 415 Dilwynn street.

Do.	John Bresinger, New Market, south of Callowhill.
(Samples.)	J. L. Bowles, Second above Race street.
	J. O. Thornley, Third below Federal.
(Samples.)	Thornley & Ryan, 419 Carpenter above Fifth street.
	Andrew M. Gaul, farmer, at Market and Arch, Sixth and Seventh streets.

We charge fifty cents a hundred lbs. by green weight. Coffee will become damaged by guano, with a wall between. That coffee sold to the State government, was damaged and not worth half the price. It was not burnt in the roasting; I knew that it was damaged before roasting, when it was offered to me; Mr. Graham must have known it too. It was offered to me by Mr. Graham's salesman. The man reported to have hawked that coffee round, is John Culin, Front below Chestnut street.

D. J. CHAPMAN.

JUNE 19, 1861—*Wright Thornley*, of the firm of Thornley, Coulter & Finch, reside in Philadelphia, place of business, No. 419 Carpenter street, coffee roaster by trade, duly sworn, deposes:

We received some coffee from James Graham, Letitia court, to be roasted and ground and shipped to Harrisburg to Governor Curtin; we made out our bill to Mr. Chapman, who paid us; we received fifty bags; there were ten bags pretty good coffee; we do not examine the ship marks; the other forty bags were damaged coffee; it seemed to have been damaged by fire, where perhaps hams had been burnt; it seemed to have been damaged by smoke or soot, or it might have been "*hiviey*;" no grocer in town would have bought it; it would not sell at retail; I never saw Mr. Graham; we condemned it as soon as the bags were opened; some of us remarked that this would make the Volunteers fight if anything would; received the coffee Monday morning; we heard no remark concerning the coffee before we came in possession of it; it was roasted and ground in good order; as soon as the coffee was opened I said to my partner "there will be complaints of this coffee at Harrisburg, and as they will lay it on the roaster, I will keep a sample of it;" I took this very sample from one of the bags and put it in the safe; the coffee has been according to my opinion intentionally colored to make it more saleable; I did not keep any sample of the good bags; the other coffee was not of this color yet had the same smell in roasting; on my oath we returned this coffee as we received it; the damaged coffee, even if we had a market, I would not have given more than four or five cents a pound for.

WRIGHT THORNLEY,
Of Thornley & Co.

JUNE 19, 1860—*George Kelley*, residence 415 Dilwynn street, affirms as follows:

Coffee roaster by trade; in this business in the city for about nine or ten years; employed by Mr. Chapman to roast and grind about twenty bags; the order from Mr. C. was upon James Graham & Co.; when the roasting began, I said to my workman that this was strong coffee; it might be a merchantable article for some people; I would not buy it; being weak in the chest, I was forced by the smell to leave the place; from the appearance I should not say that it was damaged by water; (sample brought by Mr. Thornley shown witness;) this looks like the same coffee; this has been through some process to change the color; the coffee I had had not this same polish; it was as dark but not so shiney; since I have been in business I have never smelled anything like this in the roasting; good Rio was ranging then from thirteen to thirteen and a half in small quantities; in large quantities about twelve and a half cents, on four months' credit; this coffee I wouldn't have given more than six cents per pound; if carefully packed, ground coffee might keep two or three months; the aroma would go but not the strength; the smell, when roasting, was of a smoky, sooty nature; I do not think that it was *hidey* coffee; I did not discover this smell until it was roasting; have previously roasted coffee that had been through this greening process, but never found that it gave out such a smell.

GEORGE KELLY.

JUNE 19, 1861—*William S. Bowles*, residence 118, Thompson street, affirms as follows:

Coffee roaster, been in that business twelve years, in Philadelphia. Received twenty bags from Mr. Chapman, to be roasted and ground. It came from James Graham & Co., Letitia court. When first opened it looked unusually dark and smelt *hidey*. I told my father that there would be a fuss about it, and that I would keep a sample of it, (sample produced.) We brought it from Graham's. I knew that the fault would be laid to the door of the coffee roaster, so I kept a sample. It made the men sick while roasting it. I had to go out in the yard for fresh air, (Thornley coffee shown witness.) This has been through a polishing process, additional to the process through which that I received had been through. It smelt of hides, and while roasting, looked as though it had molasses on it. A semi-liquid substance appeared to exude from it. When ground, if kept in a dry place and well packed, it will keep for a year. If packed in a warehouse, in bags, it would be likely to lose its strength. We had fifteen good bags from Roberts & McAlister, received at the same time. Mr. Chapman had nothing to do with this last coffee. It (the bad coffee) was not worth a cent.

WM. S. BOWLES.

JULY 9, 1861—*James Graham*, grocer, Nos. 20 and 22 Letitia court, affirmed.

We sold a lot of coffee to Mr. Antelo, but did not know that it was for the use of the State. It was Rio coffee for roasting, which is of an inferior quality; I sold about one hundred and sixty bags. There had been no complaint made against this coffee prior to this sale. The higher priced of this coffee had the strong peculiar odor of Rio coffee. I sold this as a sound marketable article, and believed it to be such. On hearing of complaints, we went to Camp Curtin, and found the coffee sold by us; we recognized it by the

bags. We asked in all directions among the men, and in no case did we hear any complaints, only surprise, that such questions as we put should be made. This seems to be the coffee which I sold, (Thornley & Bowles's sample shown witness.) The same samples by which I bought the coffee, I sold it by, and those samples remained at Field & Keehlé's, and were submitted to Mr. Antelo. It was in my possession only a week or ten days previous to the sale to Mr. Antelo. The samples, with no prices attached, were shown to Mr. Chapman, and he objected because it was too dark; he said no word about its being "*hidey*," until he gave his testimony in Mr. Antelo's office. The peculiarity of this coffee is, that it has a smokey flavor, which is thrown off in roasting, and by no means discernible in drinking; it is not *hidey* coffee according to my opinion. We would have sold this coffee on the day on which we sold it to Mr. Antelo for cash, at 12½.

JAMES GRAHAM.

Mr. Graham re-called—July 11, 1861.

After purchasing the coffee, we found that we could not make a profit on a number of bags of a certain mark, owing to its peculiar smell and color, and on representing this to the New York consignees, we received a reduction of half cent per pound on those bags, amounting to ninety-one, in money, \$72. The coffee complained of, even after this deduction, cost us a cent more per pound, than the other marks. The whole average cost of all the marks, was about 11½ cents. At the time of sale, the market had materially advanced.

JAMES GRAHAM.

JULY 9, 1861—*William Newell*, commission merchant, No. 109 South Front street, affirms as follows:

A sample of coffee was shown to me by Mr. Field, before it came from New York. There was nothing about it that struck me as very peculiar, excepting what is called a *hidey* smell, which arises, in my opinion, from the soil where it is grown; any smell caused by hides would evaporate on exposure. This sample (W. Thornley's) has been through my process, and I have no doubt but that it is the same which was shown me by Mr. Field. Mr. Graham, of Letitia court, afterwards, on March 28, asked to submit ten bags of coffee to my process, which I did, but without any improvement in its quality. The process is for the purpose of cleansing coffee from foreign impurities; it deepens its color only slightly. The coffee is dried by heated cylinders, so that all dust or dirt adhering to it is thrown off. The sample appears to me now to be worse in quality than the original sample shown to me by Mr. Field. This blackness, I presume, was put on in Rio, to make it more marketable; it is said to be done sometimes with burnt corncobs or gunpowder, and other artificial means.

WM. NEWELL.

JULY 9, 1861—*Anthony J. Antelo*, No. 37 and 39 S. Water street, commission merchant, duly sworn deposes as follows:

On 20th April, Mr. Mercer, president of Farmers' and Mechanics' Bank, sent for me and told me that Gen. Hale wished for some one to send provisions to Harrisburg. I decided to undertake the business, but without any commission, it being for the State, and told Gen. Hale the same. I immediately purchased pork from Butcher & Co., at nineteen dollars a barrel,

being a reduction of a dollar, by buying it cash on the credit of our firm. I did the same with the biscuits. I also bought vinegar and rice, and then went to Field & Keehmlé for coffee. They spoke of James Graham, of Letitia court, as having a good lot of coffee, samples of which were shown to me. I proposed purchasing the coffee, but having a lot of sugar consigned to me, samples of which were in the hands of Field & Keehmlé, and which had been shown James Graham, I concluded, if possible, to exchange the sugar for the coffee at fair market prices, which prices were fixed by the brokers, and were as follows:

Coffee.....at 13½ cents.

Sugar.....at 5½, 5¼, 6 cents.

The only advantage which my firm obtained was the commission on the sugars, which would have been obtained at any time, and the advantage of a sale equivalent to cash. After the sale was effected, we employed Mr. Chapman to roast and grind the coffee, to whom we gave an order on Graham & Co., of Letitia court, for the one hundred sixty-five bags of coffee, with directions to have the same roasted and ground, and shipped to A. G. Curtin, Harrisburg, by Tuesday the 23d of April. On the 24th, Mr. Chapman presented his bill, which was paid, and I never heard anything against the coffee till within a few weeks, when I immediately instituted inquiry, and found, to my surprise, that the coffee roasters looked upon it as an inferior article. I immediately called upon Field & Keehmlé, the brokers, and obtained from them the subjoined certificate. The coffee roaster made no mention of the inferior quality of the coffee at the time of the payment of his bill. I purchased it for good coffee, and, not being a dealer in the article, I depended on Messrs. Field & Keehmlé for its conformity with the samples. I never heard until from Mr. Chapman, that this coffee had been offered to other parties and refused. I am unable to say whether the samples exhibited conform to the samples by which I made the purchase. [Thornley's and Bowles's samples exhibited to witness.] On that day I purchased some \$13,000 of provisions at a saving to the State of eight hundred dollars.

On the following Monday I was informed by Gen. Hale that I had been appointed Assistant Commissary, an office which I reluctantly accepted, and continued acting in that capacity until the following Saturday, when the United States Commissary was appointed. All the purchases made during this period were made under the direction of Gen. Hale. I know of no transactions on the part of any one tending to defraud the State in the late provisioning of the State troops.

A. J. ANTELO.

(DUPLICATE.)

No. 6,303—Date, April 20, 1861.

Sold by order, Jas. Graham & Co. to Mercer & Antelo, one hundred and sixty-three bags Rio coffee, at thirteen and a half cents, four months' credit.

S—68.....	91
M W—19.....	39
T B—6.....	33

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FIELD & KEEHMLE,
Brokers, No. 79 and 81 South Front St.

We hereby certify to the foregoing sale note as a correct copy of the original, rendered at the time of the purchase and sale; and we further certify

that the samples by which the sale was made were of sound merchantable coffee.

FIELD & KEEHMLÉ,
Brokers.

PHILADELPHIA, 3d June, 1861.

We hereby certify that we delivered the above one hundred and sixty-three bags of Rio coffee, by order of Mercer & Antelo, to J. D. Chapman, coffee roaster; that said coffee was sound and same as samples in the hands of Field & Keehmlé.

JAMES GRAHAM & CO.

PHILADELPHIA, June 3, 1861.

JULY 10, 1861—*Samuel Field*, of Field & Keehmlé, merchandize brokers, Front and Walnut streets, duly sworn, deposes as follows :

Mr. Graham brought a sample of coffee to our office and told me to put it in the market. It was of a rather dark color and dull appearance. I suggested to him that it would be as well to try a few bags in Mr. Newell's mill, a suggestion caused solely by its appearance, not by its odor. It was done, and Mr. Graham told me that it did not improve its appearance. When the sample was first brought to me, I noticed that it had a smoky odor. The coffee was at that time in New York, and Mr. Graham represented himself as having purchased it. This smoky odor is of not unfrequent occurrence, nor would it be generally noticed. The sample had probably been on our tables, before sold to Antelo, about two weeks. I believe that the owners in New York made some reduction on this coffee to Mr. Graham, on account of this smoky odor; this was told me by Mr. Graham, but did not mention to what amount. This happened, perhaps, a week before the sale to Antelo. I showed the sample to Mr. Newell, and asked if his process would improve it; solely to improve its appearance. The samples never left our office to my knowledge. The first intimation that I had of its inferior quality was from a newspaper article, and we dispatched Mr. Frank Field, a member of our firm, to Harrisburg, to investigate the complaint.

SAMUEL FIELD.

JULY 10, 1861—*William C. Keehmlé*, of Field & Keehmlé, merchandize brokers, Front and Walnut street, affirmed as follows :

I sold some coffee to Mercer & Antelo, which I subsequently learned was for the use of the State; Mr. Antelo came to me and wanted two hundred bags of coffee for roasting; while conversing with him, Mr. Graham came in, to whom I referred Mr. Antelo, as the owner of a lot of coffee of which we had samples; Mr. Graham's lot of coffee, of about a hundred and sixty bags, was sold to the latter for thirteen and a half cents; no mention that I remember was made of this coffee being for the State; as regards the payment, Mr. Antelo having some sugar, and Mr. Graham being willing to trade, it was agreed between the two on the prices, suggested in a measure by Mr. Field, to exchange the coffee for the sugar; I sold it *in good faith as a sound, merchantable article*; these samples, (Thornley's and Bowles's) resemble the coffee in appearance. At the time of the sale I had never spoken to any one about the coffee; the samples had been in our possession, I think, only a few

days; none but superior qualities of coffee are submitted to Newell's cleaning process, which process is solely for the latter purpose, and it, by no possible means, changes the quality of the bean; *hidey* coffee arises solely from the nature of the soil where it is grown. Having lived in Rio Janeiro for fifteen years, I assume to know what coffee is in all its aspects; coffee never received any flavor from contact with hides since coffee was first planted; the coffee roasters of this city have adopted a contrary belief, utterly and entirely without foundation; we never sell a prime article for roasting; for the latter purpose we frequently sell qualities vastly inferior to this; the sample that I sold by to Antelo, if sold with the other two marks then sold, was fully worth thirteen cents at four months' credit; I knew nothing of this coffee prior to its sale to Mr. Antelo; Mr. Field did not send any sample, to the best of my knowledge and belief, of this coffee to Mr. Newell, to have it submitted to the latter's process; the first intimation that I had of the imperfection of this coffee, was some time after its delivery in Harrisburg. I know of no transactions in the way of bargain or sale by any parties whatsoever, in the late provisioning of the State troops, wherein any intention existed on the part of the parties to defraud the State. In conversation with Mr. Graham, in reply to my question at what price he would sell the coffee, apart from the sugar, he said thirteen cents.

WILLIAM C. KEEHMLE.

JULY 10, 1861—*Thos. Webster, Jr.*, merchant, 14 Delaware avenue, duly sworn, deposes as follows:

Under the proposals of May 8, I am a contractor for the supply of overcoats to the fifteen regiments lately ordered—eleven thousand one hundred in number. I am also furnishing these regiments with pants by order of Adjutant General Biddle. I believe that proposals for this last had been published and the contract awarded, but the contractor having failed, the order was given to me at the price contracted for, two dollars and eighty-eight cents. I have no knowledge of any other proposals for other articles. I offered to make the overcoats only; mine were the only ones offered that conformed in color, viz: sky blue—to the army regulations. I remember having told J. M. Coleman that Quartermaster General Hale had telegraphed to his clerk, about the seventeenth or eighteenth of May, to see certain parties, about fourteen in number, and request them to meet him at the Quartermaster's office in Philadelphia. I think that purchases were made of some of these of clothing under the act, approved May 16, entitled "An Act to authorize the Quartermaster General to purchase clothing for troops."

On the twentieth April I was requested by Mr. Hale, upon a dispatch from the Governor, to act as Assistant Commissary; I complied,—in a few days, together with Mr. Antelo and Mr. Derbyshire, bought of different parties pork, bacon, beef, bread, flour, coffee, sugar, &c., to the amount of \$50,000. The parties bought of were told, in every instance, to deliver the goods of the best quality at the market price; and in no instance was there any commission or consideration of any kind, directly or indirectly; nor has any commission or consideration been paid or promised by the sellers of the goods since the settlement of their bills. No person made any proposition to me to pay any thing for a contract. I understood that Mr. Graham and Mr. Field were about to visit Harrisburg to examine the coffee; I accompanied them. I examined one hundred and thirty-five bags of coffee, roasted and ground. They identified the marks, and said it was the coffee Graham had sold to Mercer & Antelo.

They chewed it, and tested it, and pronounced it good; at my instance two pots of coffee were made from the two poorest bags we found, of which we all partook; as also did Mr. Nicholson of the Commissary Department, besides two gentlemen, whom I did not know—they all agreed that the coffee was good but strong. We then went through the camp and sought testimony in regard to it, and nine or ten captains declared they never had any bad coffee in Camp Curtin, and called their men up—they also said the coffee was invariably good. I submit the following letter as part of my evidence:

“The undersigned, officers in command at Camp Curtin, Harrisburg, do hereby declare and certify, that the coffee issued to their commands in said camp, is and has been, invariably, good, sound, wholesome coffee, and is well relished by them and the soldiers commanded by them. They further declare they have never heard of any complaint whatever from the soldiers about the coffee issued, and are surprised that unfounded rumors regarding the quality of the coffee in the camp should be made or credited any where.

J. W. Fisher, Captain Cookman Rangers.

Chas. D. Roush, Captain Union Guards.

H. C. Ulman, Captain Jersey Shore Rifles.

W. R. Hartshorne, First Lieutenant Raftsman Rangers.

H. B. McKean, Lieutenant Towanda Rifles.

D. Brodbery, Captain Northern Invincibles.

E. P. Dixon, Second Lieutenant Wayne Independent Rifle.

A. J. Trout, Bradford Union Guards.

John H. Taggart, Captain Wayne Guards of Philadelphia.

HARRISBURG, June 18, 1861.”

THOS. WEBSTER, JR.

JULY 11, 1861—*Frank Field*, of Field & Keehmlé, 142 S. Front street, duly sworn, deposes as follows:

I went to Harrisburg to examine the coffee delivered to the State troops, for two reasons. *First*. Because I thought that the complaints were groundless. *Secondly*. Because my brother desired me to go on Mr. Antelo's account. On arriving in Harrisburg, I immediately called on the Governor and stated the purpose of my visit, and telling him that if the coffee were not sound, it would be taken back. I was accompanied by Mr. Graham and Mr. Thos. Webster, Jr. The Governor referred me to Mr. Irwin, Commissary General. We went and found his assistant, Mr. Cunningham. He accompanied us to the camp, where we found the coffee under cover. I identified all the coffee, with the exception of fifty bags, as the coffee which had passed through our hands. I identified the bags by means of the marks. I recognized, by means of the marks, and by a peculiar smokey odor, the coffee, which we presumed had given rise to the complaints. The difference in smell was so slight, that had my attention not been called to it, from my knowledge that it had this smokey odor, I could not have perceived it. I compared it with the fifty bags from another house, and about which no complaints were made. The smell I perceived before roasting. From this examination, I satisfied myself that the coffee was not unsound. One of the Commissary's agents, employed at that time in distributing rations, told us that there had been some complaint of the coffee, but more especially when an experiment had been tried with the Essence of Coffee, and so great had been these complaints, that this Essence was immediately abandoned, and the remainder of the unused Essence was shown us. After requesting that coffee should be made from each of the various marks, we visited upwards of twelve captains, who, with but a soli-

tary exception, told us that there had been no complaints from the men, which opinion was corroborated by the orderly sergeants. The one exception was in the case of its faulty manufacture, and after a reprimand of the cook, no complaint had since been heard. On our return, we tasted the coffee made during our absence, and out of the four who tried it, two failed to identify the dark coffee, about which the complaints had arisen. I left Harrisburg perfectly convinced that the coffee was sound.

FRANK FIELD.

SHOES.

JUNE 27, 1861.—*Samuel Williams*, of the firm B. P. Williams & Co., shoe dealers, No. 18 South Fourth street, Philadelphia, affirms as follows:

We furnished over six thousand three hundred pairs of shoes to the Girard House, through an order from Robert L. Martin, for ten thousand, predicated on a letter from Gov. Curtin, which Capt. Gibson informed me, was perfectly good for authority; the price was to be \$1 50 per pair; the samples were exhibited to Capt. Gibson; nothing said about inspection. After delivering the six thousand three hundred pair, we declined furnishing the remainder, because Gen. Hale and Col. Wright disputed the price, and declined settling the account as too high. The bill was acknowledged before an alderman here in Philadelphia, and I then took it to Harrisburg; had an interview in the evening, with Gen. Hall and Col. Wright. The latter told me that I had better make an abatement on my price, which I declined. He replied, perhaps after sleeping over it, I might think differently. I returned to the hotel greatly worried, so much so that I told a friend I would gladly be rid of the whole affair. In the morning I told Col. Wright that I would take off ten cents a pair; Col. Wright insisted on five cts. additional; but before this I offered to take them all back, but Col. Wright told me it was impossible, as they were already distributed. While in Harrisburg, I received a telegraph from my brother, stating that another thousand pair were wanted at the Girard House. I told him not to send them until I was present. I then went to Col. Wright and told him of the circumstance, and that as the goods were already sorted, sized and packed for the service, and having no other market for them, and in want of the money, I was willing to offer them, with his sanction, at the same reduced price, and he told me that I had better not. There were no wooden fillings in our shoes. I do not know, nor have I any reason to believe that there were any frauds committed against the State, by any persons whatsoever, in the late transactions in reference to the clothing and provisioning of the State troops.

SAM'L WILLIAMS.

JUNE 27, 1861.—*Chas. E. Graeff*, salesman for F. & N. Jones, Boston, No. 218 N Third street, duly sworn, deposes as follows:

I heard that they were contracting for shoes at the Girard House. I went there to see if I could not sell them some shoes at \$1 30 and \$1 25, while they were giving \$1 50. Mr. Martin promised me the contract if I had shoes that would suit. Before I made the contract, I took the samples with me. Mr. Martin examined the shoes and asked the price, which I put at

\$1 25 and \$1 30 and \$1 35. The first contract, (about the 7th or 8th of May,) was for a thousand pair of shoes. I was obliged to wait for the steamer on which they were shipped; while unshipping and having them cleaned, a messenger arrived with a demand for seven or eight hundred more pair immediately. I told them they were not ready for delivery; but it was of no use, the shoes must be had immediately. This was in the morning, and in order to make up the order, I was obliged to go out in the afternoon and buy some shoes to fill up the remainder of the order, and they were delivered in the afternoon at the Girard House, and immediately shipped from there to Harrisburg. In this lot, owing to the hurry, and consequently to not having the invoice before me, there were shipped one hundred and twenty pair which are called *plough shoes*, and of an inferior quality. There were also delivered at the Girard House three cases of shoes which I did not consider fit for any soldier to wear, and which I insisted on being returned to me from that place. These cases never appeared on the bill; by mistake, in returning these three cases, one case of fifty pair of good shoes was also returned, and when I discovered it, I had to make out a new bill, and in making out this second bill I discovered the first mistake of one hundred and twenty pair, which were of a character with which I was not acquainted, and in which I had never dealt. They were correctly stated in the invoice, as a low priced second quality shoe. After the certification of these bills at the Girard House, I took them to Harrisburg to General Hale, who declined signing the bills, because, as he said, that House had been stopped ordering any more shoes. I met the Governor, he declined to have anything to do with the bill until the shoes were examined, and I agreed to leave it to the Inspector, and to await his decision. The Inspector came to the city and examined my samples, which were satisfactory; he then went to Camp Scott and reported that he had found shoes with strings in them; about ten or twelve days after delivery, the inspection took place; immediately on the report of the Inspector being known to us, we made out our bill in accordance with it. We did not know that there were strings in the shoes until so informed by the Inspector. In the bill, these inferior shoes are charged at ninety cents, and at the bottom of the bill the amount for them is deducted.

CHAS. E. GRAEFF.

JUNE 27, 1861—*Chas. F. Thacher*, shoe dealer, 307 Arch street, Philadelphia, duly sworn, deposes as follows:

Inspector of shoes; employed at the request of Gov. Curtin and Mr. Hale; am not regularly employed; I go and inspect when called on. I went to Harrisburg with pegged and sewed shoes with a view of getting a contract for the troops. I found the authorities were favorable to sewed shoes. I showed a pegged shoe to Mr. Hale, of which he approved, and told me to send one thousand pair equal to the sample, the price to be one dollar and twenty-five cents net, cash. I called to see the Governor and saw a bill of F. & N. Jones, for shoes, lying on the table. Mr. Graeff, representing that house, was there for the purpose of getting it paid. I mentioned to Mr. Hale that I thought it would be well to have an Inspector of shoes, the Governor afterwards said that I had better take hold of it. Mr. Graeff told me that he found his bill could not be paid until I had examined and found it all right; so he learned from the Governor. In a subsequent interview with the Governor he told me that, if necessary, I should visit every camp in the State to find out the goods that appeared to give such dissatisfaction, as he was disposed to have these fellows brought to justice. Gen. Hale indicated a similar solici-

inde. Gen. Hale gave me tickets on the railroad, and told me to go to the Girard House and find out what camp F. & N. Jones' shoes had gone to. I got Charley Graeff to go with me to the Girard House, to shew me the samples of such shoes as he had delivered. He went with me and we went into the shoe department where he shewed me a sample; the shoes had all been sent to Camp Scott at York. I then went to Camp Scott, and after hunting for two hours I found some of Jones' shoes—and some on the soldiers feet; I got them to hold up their shoes and let me look at them. I found that an item of one hundred and twenty pairs charged in Jones' account was the main cause in making the noise in camp. The one hundred and twenty pairs, or what I saw of them, were, I think, all alike [sample shown and recognized]; they had poor soles and coarse uppers, and wood filling, worthless for army use. I found samples of the other shoes furnished by Jones, and pronounced them a good shoe for a pegged shoe, but the price too high. I told Graeff that I should so report them to the Governor, and thereupon the price was reduced; I think about seven per cent.; and he also agreed to strike off the one hundred and twenty pairs. At the time the State could not have procured, at any price, here or elsewhere, a sufficient supply of shoes properly adapted to the use of troops, sewed shoes being almost entirely out of the market. I have no knowledge, nor have I seen any thing that looks like any fraud being practised upon the State by any of the agents or other persons connected with furnishing supplies.

CHARLES F. THACHER.

JUNE 28, 1861—*S. B. Gingrich*, salesman in the house of S. & G. W. Townsend, No. 18 N. Third street, boot and shoe dealer, duly sworn, deposes as follows:

I called on Mr. Martin, the latter end of April, in reference to furnishing shoes for the State troops; he said that he had something to say in the matter, but directed me to Robert S. Reed; he said that it was a matter of political influence, and that it had been left with R. S. Reed to make the contract for shoes. I called the same day on Mr. Reed, in Arch street, below Second, Grocer; I stated my object in coming there; he postponed the matter till the next day at two o'clock. I called at that hour. I had offered the first quality, unbound pegged shoes, at one dollar and twelve cents, one dollar and fifteen cents; and second quality, at one dollar and five cents. He then said that if I would release the State and take his own obligations for the amount, he would take the shoes; I declined. The State Inspector, Chas. F. Thacher, stated to Stewart Hippler, in my hearing, that in some thirty cases of shoes, purchased for the State, he examined only the top layer, and from them reported the condition of the rest. The shoe shown to me, and represented to me as that deducted from F. & N. Jones's bill, is that commonly sold South for negro women, and is superior to that exhibited to me before the Grand Jury, which was not one with a pine shaving filling, but one of which the filling is commonly known as "splitting," which is the fleshy part of the hide. This kind of shoe I have sold for the last seven or eight years. As a general rule, shoes of this description are made with wooden fillings. Of my own knowledge I know of no frauds committed against the State in the late operations connected with the clothing of the State troops.

S. B. GINGRICH.

MISCELLANEOUS.

JUNE 19, 1861—*Andrew M. Spangler*, 422 Marshall street, editor and printer for the last eight or nine years in Philadelphia, duly sworn deposes as follows:

I have nothing to state of my own absolute knowledge on the subject of these investigations. I visited York on private business, and called on General Keim and General Schaeffer, and told them I should be glad to receive any facts to be sent to Forney's *Press*. General Keim requested me to mention the clothing; told me that some of the men were obliged to wear overcoats to cover their nakedness. The surgeon, also, at the hospital, requested me to mention the clothing, particularly the shoes. General Wynkoop told me to "take a pair of pantaloons to Bob Martin, and show him what kind of damn clothes he sends to the soldiers." The heels of shoes, some said, would come off in half an hour. The soldier whose shoe was engraved in the "*Inquirer*," assured me that he had worn it but two days. General Wynkoop said that sometimes in two days, sometimes in putting the pantaloons on, they would give way. There were eighty-five pairs at that time, and that there would be four hundred pairs shortly, in such a dilapidated condition. This was on Friday, May 17th. There was a lot of blankets there, three hundred, more or less, which the officers said were condemned and to be sent back. I do not know where these blankets came from. The general impression was that the imperfections lay in the stuff, not in the sewing. I know of no frauds practiced upon the Commonwealth, by any persons whatever, in these late transactions. I had a conversation with Mr. Hale, with reference to the clothing made at the Girard House, and he told me that his authority was disregarded by Mr. Martin.

A. M. SPANGLER.

JUNE 20, 1861—*A. H. Shott*, of Ross, Shott & Co., dry goods, at 30½ Market street, duly sworn deposes as follows:

After seeing the advertised proposals, I submitted a bid at Harrisburg which was not accepted; the bid was for ready made clothing; all that was required; namely, fifteen thousand each, overcoats, blouses and pants; I learned afterwards that the Quartermaster was authorized to go into the market and buy the goods; on the fifteenth of May I got up another batch of samples and went up to Harrisburg; among these samples there were some strictly army goods; Mr. Hale said at once that I was too late for my army goods; that the bids were already opened, and that that man (Webster) was the lowest bidder; I submitted a lot of samples for the nine regiments which were to be furnished outside of the fifteen regiments, and offered

Grey union cassimere overcoat.....at \$6 90

Overcoats of Bullock's cloth.....at 7 60

Grey satinet pantaloon (62½ in market).....at 2 45

I telegraphed to my partner to see Mr. Gibbons, who was inspector of goods under Quartermaster Hale; received reply, Gibbons offered me one regiment of grey union at six dollars and ninety cents, at six dollars and fifty eight cents, and of pantaloons, at two dollars and forty-five cents, he offered one regiment at two dollars and twenty-five cents; we declined; the clothing now making up is of very fair goods, and for reasonable prices; I refer to those

of Webster's contract, yet not so good as those submitted at a higher price ; for the overcoats which I offered at six dollars and ninety cents, some parties have subsequently received seven dollars and forty odd cents.

A. H. SHOTT.

JULY 10, 1861—*John M. Coleman*, No. 1008 N. Fifth street, Philadelphia, affirmed as follows:

On the the seventh of May I put in proposals for the fifteen thousand complete suits ordered by the State Government; allotments, according to advertisement, were to be made within three days; the flannel drawers which I offered at forty-eight cents, other parties obtained the contract for at sixty cts.; this is the only article about which I have any knowledge of the accepted price. Mr. Thomas Webster, a successful bidder, told me that fourteen other bidders were telegraphed from Harrisburg, to go up there on the Friday following the issuing of the proposals; I have no knowledge of any attempt by any party or parties to defraud the State in obtaining the late contracts for clothing or provisions for the fifteen new regiments; I offered to furnish the whole amount within three weeks.

JOHN M. COLEMAN.

JULY 11, 1861—*Benjamin Haywood*, Chairman of the commission, sworn, deposes as follows:

Governor Curtin sent a telegram to Pottsville requesting my immediate attendance in Harrisburg; I went on forthwith; had an interview with the Governor. He told me that he had been informed that the clothing of the Fourth and Fifth regiments was in a bad condition and requested me to proceed at once to Washington, where they were stationed, and to examine and report on their condition; I left that night, (May eleventh,) for Washington; on my arrival the following day, I visited the Fourth and Fifth regiments of Pennsylvania volunteers, Colonels Hantranft and M'Dowell; I found upon close examination that the shoes, and pantaloons especially, were totally unfit for the service, the former being ripped and the latter torn; I also found a great want of uniformity in color and quality in the pantaloons; I also examined the blouses whose great fault appeared to lie in the want of a good appearance in color and quality; I found the same difficulty in the overcoats and the dissimilarity in color appeared to me to be the most grievous source of complaint. The blankets were with very few exceptions totally unfit for the service, very small and of a very inferior quality; in color they were brown grey and blue grey; one blanket of the twenty-fifth I found to weigh but one pound and three quarters. I returned immediately to Philadelphia, and under instructions from Quartermaster Hale, I procured entirely new clothing for these two regiments. The price of the

Blouses (blue twilled indigo flannel).....	\$2,30 each
Pants (bullock cloth).....	2,30 "
Overcoats (bullock cloth).....	7,00 "

The shoes, (sewed,) were of army pattern and procured from the State Quartermaster's Department; the knapsacks were also furnished by the State; the haversacks and canteens were furnished from the United States; there was but little complaint of underclothing; all received one new shirt each. Three hundred pairs of drawers were also distributed to these two regiments. Offi-

cers and men expressed themselves satisfied with their clothing; I then returned home. The cloth of which the pants had been made, appeared to be of an inferior quality, but they also had received very hard service.

New blankets, (eight and a half pounds weight per pair,) four dollars and twenty-five cents, were also supplied to these two regiments, (Fourth and Fifth.) The shoes appeared in great measure to be very poor, partly owing to hard work and partly because of their inferior quality. The Fourth regiment had been employed in building the railroad at Annapolis, and had been through some hard labor, whereby the clothes and the shoes were subjected to trying usage, calculated to wear them out rapidly; as a general rule a very large portion of the men used their clothes with great carelessness.

BENJAMIN HAYWOOD.

JUNE 27, 1861—*William W. Harding*, editor and proprietor of "*Philadelphia Inquirer*," South Third street, Philadelphia, affirmed as follows:

In every article in the *Inquirer* we had sufficient grounds for every assertion. We made no allegations against the Girard House operations; some of our most severe strictures were founded on the published message of Governor Curtin. We were very careful to state facts strictly true, and were several times solicited to publish statements to which we closed our columns from doubts of their authenticity.

Question by Mr. Fry.—Who were the persons referred to in the *Inquirer* of May 15, as a "set of *Tite Barnacles*, that had fastened on the vitals of the government?"

Answer.—The *Barnacles* are those referred to in the six or seven lines previous, viz: "those who are in fault, whoever they may be." Charles M. Neal, agent's—name was probably prominent in the mind of the person who wrote that article.

Re-appeared, July 10—again affirmed.

Question by Mr. Fry.—In the *Inquirer* of May 21, speaking of abuses in furnishing supplies, you say, "what has heretofore been vague rumor, is reduced to be a demonstrated fact. * * * There is not the slightest room for doubt, that the State has been defrauded, and the poor soldier grossly plundered." Upon what facts are the above assertions predicated, and in what way has the State been defrauded and the soldiers plundered?

Answer.—Within a few days after the distribution of the clothing to the troops, numerous individuals called at the *Inquirer* office, and asked our attention to the miserable condition of the soldiers, as to clothing and shoes. Specimens of pants and shoes were left at the office by responsible persons; many letters were received from volunteers, asking that public attention be directed to the subject of the shameful treatment of the soldiers. Editors of this paper and reporters visited Washington and other camps, and saw the condition of the troops for themselves. The Governor's message to the special session of the Legislature was examined. Governor Curtin had been called upon to furnish the names of his agents, and it was found he did not mention that of Charles M. Neal, while the report annexed to his message showed that Charles M. Neal had acted as agent. This discrepancy induced a more minute examination of the account which Neal had passed as agent, and this examination showed that two dollars and seventy cents were charged in excess of each pair of pantaloons; four dollars were charged in excess of a proper price for each uniform furnished, the uniform consisting of pants, blouse and cap. It was a matter of notoriety that Charles M. Neal was not a proper person from his business or profession, and the public post he occu-

pied, to be selected as an agent to purchase clothing. Mr. Neal was an intimate and close political friend of Governor Curtin's, and the impression then was, and I may say still is, that Mr. Neal was selected by the Governor, not because of his fitness, but as a reward for purely political services. Neal was considered by us to be a type of the motives which controlled the Governor in selecting his agents, and much of the trouble has arisen from the selection of improper agents.

I cannot at present name any one else, against whom as demonstrable a case appears to be made out, as against Chas. M. Neal, and I do not consider myself bound to furnish names of persons merely on suspicion; our knowledge in reference to Mr. Neal's transactions has been obtained by a careful examination of the Governor's message and accompanying reports. Neal and Frowenfeld & Co. are the only offenders whom the Inquirer has spoken of, by name, in its editorial columns, and the course of the Inquirer has been sanctioned by the action of the United States Grand Jury in this city, and by the Grand Jury at Pittsburg. The Inquirer was the first paper to point out the awful condition of the soldiers. The only object in view was: First—To induce Governor Curtin to discontinue such appointments as Neal. Secondly, to induce the authorities at once to replace the clothing of the soldiers by new clothing. Thirdly—To induce a judicial examination which might result in a trial, as an example to other wrong-doers. Fourthly—To prevent sharp dealings of merchants and others, who were supposed to be over anxious to make large profits, by holding before them the prospect of a severe public criticism. As my time is much occupied, I cannot go over every article in the Inquirer to inform you why such and such expressions were used. A great evil existed, and Governor Curtin was ultimately responsible to the people, and the evil had to be dealt with promptly and fearlessly; and we held him and still do hold him responsible to the people of the State, for a full explanation of the acts of his agents. I have not critically examined any other accounts than those of Neal's, and cannot refer you to them; and of my own knowledge I cannot direct you to any other sources of information than I have done. I respectfully decline to make myself accountable to your board for any forms of expression adopted in the Inquirer. I came here at the personal request of the members to see if I could aid you, but not for the purpose of critically discussing, at the expiration of a month from their publication, editorials, written by editors and sub-editors, or communications written by other parties.

WILLIAM W. HARDING.

JUNE 28, 1861—*Thomas Kimber, Jr.*, President of the Elmira Railroad Company, No. 308 Walnut street, Philadelphia, affirmed as follows:

Was formerly in the woolen business, and am a judge of woolen goods. I was in Baltimore and Washington about a week after the Philadelphia troops arrived in Baltimore, not in an official capacity, and I examined the clothing of Cols. Lyle's, Lewis' and Morehead's regiments, and found them very inferior both in material and workmanship; in fact the character of the material was such that it ought not to have been bought for army use at any price. I also made some examination of the blankets and clothing of the regiments at Perryville, which were equally disgraceful, the blankets especially; the soldiers complained to me that they almost fell to pieces. This occurred in the regiment of Col. Dare, and one of the regiments at Baltimore. Some of the blankets were decidedly inferior in quality to this (blanket from Samuel Bancroft, at \$1 50 per pair, shown witness). At that time I should

think that the clothing had been in use about two or three weeks. The blankets which I saw at Perryville were not of a coarser quality than this (the blanket at \$1 50) but had, in the manufacture, been filled up with shoddy which shook out with the slightest exertion; they appeared to be of a bluish grey color. Week before last I again visited Washington on business of the War Department, in reference to the transportation of troops and material, and had occasion again to visit the camp of Col. Lewis' regiment in Baltimore. I observed no improvement whatever in the character or quality of their clothing; soldiers complained bitterly of their equipments, as compared with the uniforms of the New York and Massachusetts regiments then in the city. The blouses shown me, and of which complaint was made, were not equal to this garment (blue flannel blouse of the Girard House make, marked A, shown to witness) in the strength of the material. The sample B is also superior in strength of fabric to those brought to my notice in Baltimore. Sample C (Divine's Harvey Jean) is a good strong article of Kentucky Jean, and no complaint in the matter of strength was made of these, but of their unequal shrinkage from the effects of sun and rain, from the large admixture of cotton. The overcoats shown here are substantially the same in material as those I observed in use at Baltimore among our troops, with the understanding that a variety of samples of the shades presented were occasionally incorporated in a single garment; in other respects I think the overcoats were substantial and suitable for the service; they appeared to be, as far as I saw, of the quality before me marked \$1 10. In general it seems to me far more important to notice the quality of the goods and their adaptation to the service than any slight advance in price, which at that time was unavoidable from the general advance of the New York and Eastern markets, owing to the sudden demand for that species of goods. That they could be made cheaper on contract there can be no doubt. Of my own knowledge, I know of no fraud committed against the State by any person or persons concerned in the late contracts for the clothing and provisioning the State troops; nor have I been directly or indirectly concerned in any contracts with the State for clothing or supplies.

THOS. KIMBER, JR.

STATE OFFICERS.

HARRISBURG, JULY 24, 1861—*R. C. Hale*, Quartermaster General, duly sworn:

Duties commenced on April 17; appointed by the Governor; in the absence of Commissary General and Adjutant General, I took charge of the three departments; on evening of April 17, the Governor told me to proceed to Philadelphia and open an office there; I waited until I had assisted General Keim in sending off the five companies of the advanced Pennsylvania regiment, and then went, April 18; I opened an office in Farmers' and Mechanics' Bank, which that institution tendered me gratuitously, April 19; Shillingforth, clerk; at the recommendation of Mr. Mercer, President of Farmers' and Mechanics', I availed myself of the services of Mr. Antelo; subsequently his name and that of Mr. John Derbyshire and Mr. Thos. Webster, Jr., were suggested by me to the Governor, who approved of them as volunteer assistant commissaries; crackers, cheese, bologna sausages were purchased by me at midnight to give to the Pennsylvania fifth, who were without any thing at the Baltimore depot, and these, with some cold meat from the Continental Hotel, bought the same night for the same purpose, were the only

things bought by me personally; I also ordered beef (fresh and corned) from Boraff, for rations for all the regiments; I know nothing of the purchases made by the gentlemen referred to above; I know nothing of the coffee, except through the newspapers; the three abovenamed gentlemen, appointed to assist me, were understood to offer their services without compensation.

In the Quartermaster's Department, I purchased some two thousand blankets on an order from the Governor through Mr. Jas. R. Campbell; the bills were not entered in his name, but in the names of the sellers; I purchased some six thousand Saxonville blankets, at four dollars a pair, weighing eight pounds; Col. F. Patterson selected them from all the rest in the market, as being the best; they were the United States navy blanket.

I also purchased by telegraph, through E. D. Morgan & Co., of New York, five thousand pair; I purchased these blankets through G. D. Morgan, because, on inquiry, I understood that there was a not sufficient number of army blankets to be had in Philadelphia, and E. D. Morgan & Co. was the only firm that occurred to me in New York, the junior partner being a relative of mine, and I had frequently used their services in business transactions; some objection being made to the prices of these blankets, they were subjected to appraisement, and subsequent deduction made.

Some time afterwards a second lot of blankets were sent on by the same house, and not being approved in quality by the appraisers, they were returned; I was not here at the time of contract of the Kames blanket; about two weeks after I took the office of Commissary, Col. Irwin was appointed; the duties of my office (Quartermaster) is to furnish clothing, quarters and transportation, and everything not specially assigned to another department; I had nothing to do whatever with the opening or operations of the Girard House; Mr. Martin contended that he had authority from the Governor, and refused to acknowledge any from me; at the time of writing the letters to Mr. Martin of April 19 and 21, I had no idea but that my authority would be acknowledged by Mr. Martin.

In reference to the drawers under the late contract. Mr. Coleman's sample was not up to the army standard. There were even lower bidders than Mr. Coleman at forty-eight cents. The United States government price is seventy-one cents each. The army drawers is of a superior quality of canton flannel, and made in a superior style, entirely by hand. Errors were at first undoubtedly committed in the clothing of the troops, by the Girard House, but I know of no transaction connected with that house of a fraudulent nature, or of any corruption there, whereby the State was injured.

Charles M. Neal acted as agent, by authority of the Governor, as I understood. I had nothing to do with him, in any way whatsoever, except to sign my name to his bills, in order to get them through the Auditor's office. I had no right to withhold my name after he had been appointed agent, and had fulfilled his agency. I never saw any of his goods or articles. I know now, but did not know at the time the contract was made, that ten dollars is too high a price for blouse and pants. At the time of such a great demand as in April, I do not believe that any better goods, in sufficient quantities, for pants, could have been obtained than satinets.

R. C. HALE.

HARRISBURG, JULY 25, 1861—*H. D. Moore*, State Treasurer, duly sworn:

(The statement marked A exhibited to Mr. Moore.) This statement is correct, but of this \$500,000 loan, only \$475,000 was ever negotiated.

I objected to the payment of R. S. Reed & Co., of Philadelphia, on account of the prices, which seemed higher than those for similar articles in other bills received and paid here. The bill when presented, had received the oath of R. S. Reed & Co., and had received the official signatures required by law. When returned to the Auditor General's office, he as well as myself, was satisfied that the prices were too high; I told Mr. Reed the reason why I refused to pay the bill, as it was too high compared with other bills. At the request of Mr. Reed, he, the Auditor General, and myself, spent an afternoon in discussing and appraising the various articles in his bills, but this proving unsatisfactory to the Auditor General and myself, we referred to an arbitration, which resulted in a reduction of sixteen hundred and seventy-nine dollars.

I declined paying the bill of G. D. Morgan for blankets, until examined, and accompanied by the Auditor General, I went out to Camp Curtin, and by a fair examination and a comparison of other purchases, we concluded that the prices of the New York blankets were too high, and we declined to pay the bill. They were then appraised by Messrs. Shewell and Gibbons, and we reduced the prices on the blankets then undistributed, and I insisted that the same reduction should go through the whole bill. The blankets charged in the bill as weighing per pair $6\frac{1}{2}$ pounds, we found to weigh but $4\frac{3}{4}$ pounds. The reduction was finally made on the whole bill, which was then paid.

At the time of payment, I had no idea that G. D. Morgan was not a dealer in blankets; it is only a week or two since, that I learned that he was not.

In addition, there were other bills than those above referred to, in which a reduction was made by the Auditor General and myself.

I have no recollection of paying any warrant under the act of May 10, 1861, providing for the immediate expenses of the volunteers.

Frownenfeld & Co's. bill was among the first presented, and at that time I did not know of what these uniforms consisted, nor of what material they were made. The Governor received a telegram from Pittsburg, setting forth the destitute condition of the troops there, and on his way from the Capitol to dinner, meeting Mr. Neal, requested him to proceed immediately to Philadelphia, and procure some two thousand suits of clothing for the soldiers; this, as I understood, was the manner of his appointment. I knew nothing of the appointment of Mr. Neal, until after the newspaper discussion in reference to this transaction.

I have no personal knowledge of any fraud committed to the injury of the State, in the late transactions in clothing, equipping and provisioning the State troops.

HENRY D. MOORE.

HARRISBURG, JULY 25, 1861.—*E. M. Biddle*, Adjutant General of Pennsylvania, duly sworn:

My duties commenced in April. I made no contracts for clothing before the Act, May 15. I had not at that time any co-operation with others in purchases for the State. In the hurry and emergency of having troops here without blankets, and in the absence of an organized department for furnishing blankets, I acquiesced in a telegram to Bancroft, of Media, for about fifteen hundred pair, at one dollar and fifty cents. Under the necessities of the times, I coincided in the opinion of several of those conducting the business of the administration, in the propriety of purchasing certain blankets for the troops. Great difficulty was experienced in procuring a sufficient supply for troops hourly arriving, totally unprovided for. I know that there was a be-

coming anxiety on the part of all connected with the administration, to provide in the fullest manner and with utmost dispatch for the soldiers. From the scarcity of blankets, compared with the demand, in some cases blanket pairs were divided, which were not substantial enough in texture to be used singly with advantage. I have no specific recollection of the purchase made from Du Hadway & Dodson. By the Act, May 15, I was authorized to make contracts to uniform the Reserved Corps, and under that authority have made such contracts. I have not the slightest idea that there have been any frauds committed in the late transaction in reference to the clothing, equipping and provisioning the State troops, whereby the State has been defrauded, and I think that had there been any, they would have been discernible; In cases when time allowed proposals for contracts for supplies were published.

E. M. BIDDLE.

HARRISBURG, JULY 25, 1861.—*Samuel B. Thomas*, Deputy Secretary of Commonwealth, affirmed.

We wanted blankets; troops were here and more expected by every train, without blankets. From long acquaintance with Mr. Bancroft, and knowing his uprightness, I suggested his name to Mr. Slifer, and we telegraphed to him to know what kind and what amount of blankets he could furnish us. The answer came that he had about thirteen hundred pairs at \$1 50, which he would retain, if not sold previously. This was reported to Mr. Slifer, and I was directed by him to order them and have them in Philadelphia by the earliest train on the Pennsylvania railroad; and they were ordered to the depot at Eleventh and Market streets, so as to come in the first passenger train; and I never knew whether they had arrived, or what became of them, until Tredick, Stokes & Co., about a month ago, applied to have their bill paid. I have no personal knowledge of any other purchase, either in clothing or provisions; nor have I personal knowledge of any fraud committed to the injury of the State, in the late transactions in reference to clothing, equipping and provisioning the State troops. I have never seen Mr. Bancroft, nor heard from him directly or indirectly, with reference to those blankets, except in an official capacity, and as shown in the telegrams.

SAM'L B. THOMAS.

HARRISBURG, JULY 24, 1861.—*T. F. McCoy*, Deputy Quarter Master, duly sworn, deposes as follows:

I have been employed at Camp Curtin; the clothing and provision came under my notice; remember the Kames blankets particularly; they were of different qualities, but am not prepared to state to what extent. A part of one bale was pointed out to me as damaged, apparently by water, and Mr. Kames told me that the amount of that bale was deducted from his bill, and that the State paid nothing for them. I remember on several occasions sending some blankets of the Kames lot, a few in number, to headquarters; I do not remember who selected them, nor do I know for what purpose they were sent; I think to ascertain their quality. I thought the Morgan blanket to be on an equality with the Kames, and were both the best blankets that we received.

I never heard any complaints in the Camp about the coffee; the outcry appeared to come entirely from Philadelphia. Nothing ever came under

my observation which has led me to believe that there have been any frauds committed to the injury of the State. At the very outset, before sufficient quantities could be obtained elsewhere, certain articles of supplies were purchased of retail dealers, in Harrisburg, at high prices, which were reduced by the Auditor General before payment.

T. F. M'COY.

HARRISBURG, JULY 25, 1861—*Thos. E. Cochran*, Auditor General, duly sworn, deposes as follows :

Under act April 12, 1861, the expenditures were ordered to be made under the direction of Governor, the Commissary Quartermaster and Adjutant General's departments, and then to be settled in the usual way in the accounting departments. I of course required, in the first instance, that all the bills should have received the action of those officers, as they belonged to each department. I did not consider that action as conclusive upon me. Whenever I had information or personal knowledge of anything wrong, I corrected the bills, where otherwise, I passed them. The majority of the bills was correct. In one instance, viz : The bill of R. S. Reed & Co., was objected to, and was referred to three gentlemen on whose decision that and other bills, for similar articles, were paid. G. D. Morgan's bill was objected to twice. The first time I was willing to pass it, after the appraisalment of Messrs. Shewell & Gibbons, but it was then objected to by Mr. Moore, State Treasurer. It was not until after this investigation that I learned that the firm of E. D. Morgan & Co., was an agent only, and not the vendors themselves. Had I known it at the time, I should certainly have required the bills at first hand.

The bill of Fredick, Stokes & Co., for blankets, was not paid, there being a great complaint against the blankets, and their being marked Media. I deemed it right to withhold the bill until satisfied of its fairness, but on investigation, I found that those very blankets had been really bought, and that the prices were correct, and the bill was consequently passed.

The bill of Russell, Schott & Co., for medicines and drugs, has never been presented to me for settlement, and I know nothing officially about it.

The bill of Frownenfeld & Co. was presented to me, after having passed through the other offices, and on looking at it and seeing the uniforms marked at ten dollars, and not knowing that the uniform, in this instance, consisted only of blouse and pants, I thought that it was a cheap suit, and so passed the bill. I had no information that there was anything wrong about it ; had I received any intimation of any exorbitant charge, I should certainly have corrected the bill. That it had passed through all the other departments was to me *prima facie* evidence that the bill was correct.

The subjoined statement, marked (A) of the disbursement of the five hundred thousand dollars loan, is correct.

I have no recollection of having drawn any warrant on the appropriation under the act, 10 May, 1861, providing for the immediate expenses of the volunteers.

THOS. E. COCHRAN.

HARRISBURG, July 24, 1861—*John A. Wright*, Aid to the Governor, duly sworn, deposes as follows :

My first employment here was on the 23d of April ; I had no ordering of either clothing or provisions ; I sent the telegrams for the first day or two,

and so got an idea of what was going on; I frequently wrote such telegrams as were in accordance with what I supposed to be the Governor's wishes, signing thereto the Governor's name; I was employed in no one particular department; when I first came here there was no Commissary General, and there was consequently much extra business thrown into the Governor's office; as bills began to come in, I suggested to the Governor that provision should be made to protect the State against frauds; this, with the assistance of the Auditor General and State Treasurer, was done, and the form of oath employed as authorized by Act of May 15; I opposed the system used at the Girard House as being open to fraud; I wrote at the request of the Governor Order No. 10, whereby everything should be bought by contract; the blankets from Du Hadway & Dodson were bought before I came here; the Bancroft blanket was said here, at the office, to be the Kames blanket; Kames denied it; the matter was investigated and the real Kames blanket was brought here and pronounced by army officers to be a good blanket; I knew nothing of Kames before he came here; his blanket was selected because of its superior quality; there was a second purchase of blankets from Kames, which was predicated on the opinion of several officers of the army and gentlemen in the employ of the State; I sent a telegram to Hale to take the remainder of those Kames blankets; this preference was founded solely on the concurrent judgment of the gentlemen and officers examining them; I received an intimation from Philadelphia that something was wrong about Kames's bill, and when the latter was presented, on my suggestion, the Governor declined to approve of it; shortly after Kames introduced to me Dodson, who denied that there was any outside profit; I told him that his bill would not be paid until there had been an examination; I recommended to the Governor J. M. Atwood, who was appointed, and who appointed two others; Dodson went out to Camp Curtin to obtain the samples, which were sent to Mr. Atwood; we had no idea that there was any difference in quality of these blankets; we supposed that all were of the same quality with that presented and examined here; I understood that Kames had offered the blankets in his own name; I thought that he was a merchant in Philadelphia; I did not see the samples of Kames blanket sent to Philadelphia. The sample blankets received from Parrish, both in quality and quantity, were examined and approved by Mr. Gibbons. When the bill for another lot, from Geo. D. Morgan, of New York, was presented for payment, Mr. Shewell, as a competent judge, was appointed to examine the samples at Camp Curtin; he examined with the bill all the blankets from Morgan in the store room. (The jackets that were observed by Mr. Shewell at that place, and at that time, have not been purchased by the State.) As some of the blankets had been distributed, the per centage reduction made by Mr. Shewell on those that he examined was carried through the whole bill. I suggested to Gen. Hale that the bill should be made out direct from the vendors, and in their names, and not in Morgan's name, who was but an agent, and that he should charge a commission as such. Gen. Hale approved of this. I have no knowledge of any other blankets than those I have mentioned.

Shortly after distribution of shoes, complaints came in. A shoe had been presented from B. P. Williams, and I kept it here a long while, frequently asking competent judges about the price, which was one dollar and fifty cents, and I became satisfied that one dollar and twenty-five cents was the lowest possible price. I accordingly offered him a reduction of fifteen cents, to which he acceded. No other shoe bill came under my notice.

I had nothing to do with provisions. I have never heard any complaint here of any of the provisions, with the exception of one hogshhead of bacon which came from Pittsburg, and which was immediately remedied. The

complaints of the coffee, as far as I heard, came altogether from Philadelphia.

My opposition to the Girard House arose solely from the principle of irresponsible power upon which it was conducted, and not from any hostility to the parties concerned. In the first instance, expediency in such emergencies justified such operation, but when matters became more settled I deemed it proper to close it at once. In reference to the contracts under the second appropriation, Mr. Gibbons, as a competent judge, was appointed to examine samples, and he, with Gen. Hale, pronounced the Coleman drawers as not up to the standard required, and that for the price proposed, forty-eight cents, the standard could not be furnished. The allotments generally were made under the advice of Mr. Gibbons. I know of no frauds that have been committed to the injury of the State, in the late transactions in reference to clothing, equipping and provisioning the State troops.

The mode of operation at the Girard House was opened and conducted under the advice of Capt. Gibson, of the United States army.

About the 23d of April, a telegram was received from C. M. Neal, that he could contract for two thousand suits ready made at various prices—the suit consisting of blouse and pants. The suit at ten dollars was selected as most suitable both in quality and price. None of the parties here being judges of these articles, time being more important at that instant than money, the suits at that price were ordered.

JOHN A. WRIGHT.

The following are the telegrams alluded to in my testimony in reference to the purchase of the Kames blankets, and to which, as there stated, I signed the name of the Governor :

HARRISBURG, *April 22, 1861.*

R. C. HALE, *Philadelphia :*

Gen. Biddle purchased 3,000 blankets from Kames, which were sold by sample, and those delivered were satisfactory. Gen. Biddle and I both promised that we would take 4,000 more. I want them purchased of him. If you can get U. S. uniforms for one regiment, give them to Col. M'Dowell of the regiment that left here this morning.

A. G. CURTIN.

HARRISBURG, *April 25, 1861.*

JOSHUA KAMES, *Philadelphia :*

Go immediately to Gen. Hale, he has instructions to secure your blankets. They must be A No. 1, fully up to samples.

A. G. CURTIN.

Certified to be correct copies by me.

JOHN A. WRIGHT, *Aid de-Camp.*

Harrisburg, August 6, 1861.

HEAD QUARTERS, PENNSYLVANIA MILITIA, }
Harrisburg, April 30, 1861. }

GENERAL ORDERS NO. 10.

1. All purchases and contracts for supplies or services for the troops raised by this State, except personal services, when the public exigencies do not require the immediate delivery of the article, or the performance of the service, the necessity of which must be determined by me, shall be made by advertising previously for proposals respecting the same.

2. The Adjutant General, Quartermaster General and Commissary General shall, when advertising for proposals, transmit forthwith a copy of the advertisement and report of the case to Head Quarters.

3. Contracts will be made with the lowest responsible bidder, and purchases from the lowest bidder, who produces the proper article; but when such lowest bids are unreasonable, they will be rejected, and bids again invited by public notice, and report of the same made to Head Quarters.

4. Contracts shall be made in triplicate; one to be kept by Head of Department, inviting proposals, one by the contractor, and one by the Auditor General.

5. It is the duty of Heads of Departments to enforce a rigid economy in their respective bureaus, correct irregularities and extravagancies, if any should be found existing.

6. All estimates for supplies of property or money for the public service, within each Department, shall be forwarded to Head Quarters, through the Head of Department, being carefully revised by him.

By order of Commander-in-Chief.

JOHN A. WRIGHT,
Aid-de-Camp.

HARRISBURG, July 25, 1861—*W. W. Irwin*, Commissary General, sworn.

Entered on my duties April 22. Before that there was no authorized commissary. General Hale acted as such. Found many troops at Camp Curtin; no organization in my department. Took as my guide the United States army regulations; had blanks printed, and have since issued all the State rations. Some pork and coffee still remains of the amount originally purchased. Fourteen thousand dollars worth of pork, bought of F. Sellers, at Pittsburg, I declined to pay the bill, on account of the price; but on inquiry I found that it had been purchased, by telegram, from Thos. A. Scott. It was good meat. I have never seen any bad provisions for the army, although there has been much talk about it. There was too much purchased at once, and I feared that it would spoil; but it has not been the result. Both in quantity and quality of the provisions, purchased before and after my entrance into office, no complaint can be made. A ration is thirty cents; the army allow one and one-eighth pounds of bread; we made it one and one-fourth pounds. Fresh bread has been given out every day, and of the very best quality; no provisions have been allowed in the camp but of the very best quality; nor have I ever heard any complaint, from an officer or soldier, about the coffee; this outcry seemed to come more from Philadelphia papers. There are still some eight or nine sacks of ground coffee, originally purchased, at the store room at Camp Curtin.

The blankets most complained of, were said to have come from Bancroft. I was not in the office when the samples of blankets were obtained to be sent to Philadelphia for inspection. I know of no fraud, practiced or attempted to be practiced upon the State, in the late army contracts for clothing, equipping and provisioning the State troops. I declined to pass the Philadelphia bills, because I knew nothing of their correctness, not having myself made the purchases. The Pittsburg bill of F. Sellers I passed only after finding out, from the Pittsburg papers of the date of the sale, that the prices charged were the same as the market prices.

W. W. IRWIN,
Commissary General.

[A.]

DISBURSEMENTS of Appropriation of April 12, 1861, to June 14, 1861.

1861.

April 30.	James Leslie, Jr., hardware, &c., (4 bills,) \$43 67, \$201 75, \$111 75, \$8 87.....	\$366 16
May 1.	James R. Campbell & Co., blankets.....	1,830 65
2.	Sullender & Pascall, caps.....	4,641 25
3.	Jno. Hooper & Co., canton flannel.....	2,836 40
3.	Saxonville Mills, (Simpson,) blankets.....	6,156 00
3.	Alfred Slade & Co., canton flannel, (2 bills,).....	10,038 91
3.	Benj. Bullock, shirts and stockings.....	8,508 25
3.	Frothingham & Wells, cassimeres, blankets, flannels, &c., (4 bills,).....	40,263 53
3.	Smith, Williams & Co., blankets and satinets....	8,729 86
3.	Ed. Watson & Co., crackers and bread, (2 bills,).....	2,537 01
3.	Mercer & Antelo, groceries.....	4,951 87
3.	W. Taylor & Co., pork and beef.....	8,372 80
3.	Atwood, White & Co., brown drills.....	359 52
3.	Butcher & Bro., mess pork.....	3,820 00
3.	Wm. M. Shewell, brogans.....	216 00
3.	Ferons & Smith, rice.....	1,123 55
3.	Sharpless & Brother, blankets.....	617 00
3.	Butcher & Brother, pork and beef.....	742 00
3.	Bermas & Bro., caps.....	43 00
6.	Tredick, Stokes & Co., satinets, drills, &c.....	6,294 79
6.	Lea, Richardson & Co., cassimeres, (2 bills,).....	6,549 40
6.	Du Hadway and Dodson, blankets, (2 bills,).....	19,912 20
7.	Sullender & Pascal, caps.....	2,993 75
7.	Higgins & Lambert, boarding.....	8 94
7.	Lambert & Higgins, supt. hauling and boarding..	86 88
7.	E. Frowenfeld & Bro., uniforms.....	22,585 00
7.	W. Divine & Sons, blue twills.....	3,514 54
7.	P. B. Williams & Co., shoes.....	8,547 70
7.	Leonard Baker, satinets.....	2,646 70
8.	Eyster & Bro., provisions, blankets, &c., (2 bills,).....	4,729 89
8.	Geo. D. Parrish, blankets.....	3,060 10
8.	Frothingham & Wells, shirting and drills.....	607 23
8.	Brown, Kunkel & Co., military clothing.....	693 10
8.	Wilcox, Bros. & Co., blue shirts.....	2,951 25
8.	Frothingham & Wells, drills, satinets, &c., (2 bills,).....	6,680 33
9.	Shepler, Clark & Co., lumber.....	138 07½
9.	Geo. A. Deitz, lumber,.....	1,633 00

Carried forward..... 199,786 63½

		Brought forward	\$199,786	63½
May	9.	W. W. Paxton, boots and jacks.....	89	12½
	9.	Oakes & Austin, lumber.....	222	44
	9.	John Farnam & Co., canton flannel.....	718	30
	9.	J. P. Steiner & Co., bindings and thread.....	1,125	10
	9.	M. Schroeder, shirts.....	600	00
	9.	F. A. Walgamuth, shirts.....	789	83
	9.	Temple, Barker & Co., flannel.....	435	48
	9.	Welling, Coffin & Co., satinets.....	1,698	12
	9.	Howell, Smith & Co., blankets.....	1,230	25
	10.	J. H. Benford & Co., boarding.....	900	00
	10.	J. T. Way & Co., twilled flannels.....	432	11
	10.	Roumfort & Bro., bread.....	2,227	80
	11.	Alex. Koser, beef.....	13,072	08
	11.	J. B. Miller, sundries.....	939	88
	11.	A. W. Potts, bread.....	198	56
	11.	L. G. Graff, beans.....	201	71
	11.	Thomas Finley, bread.....	1,235	37
	13.	Micke & Begle, blankets.....	367	33
	13.	H. A. Comly, buttons and spool cotton.....	369	54
	13.	C. A. Thirdium, jackets, hand knit.....	7,410	00
	14.	F. Sellers, bacon, beans, &c.....	14,150	39
	14.	Presbury, Syke & Co., sundries, Girard House....	93	16
	14.	J. M. Singer, use of sewing machines.....	125	15
	14.	Eby & Kunkel, groceries.....	762	01
	14.	Do.....do.....do.....	1,582	66
	14.	Do.....do.....do.....	5,421	09
	14.	Coyle & Co., flannel, shirts, &c.....	3,774	50
	14.	A. P. Hoover, shoes.....	1,465	80
	15.	Horstman & Bro. & Co., buttons, (2 bills,).....	1,790	22
	15.	F. F. Wolgamuth, buttons.....	88	25
	15.	Stuart & Bro., blankets.....	1,903	53
	15.	J. P. Steiner, buttons and thread.....	223	75
	15.	Frothingham & Wells, blue kerseys.....	1,461	92
	15.	W. L. Hallock, bread.....	125	20
	17.	B. P. Williams & Co., shoes.....	316	85
	17.	Frothingham & Wells, drills and satinets, (2 bills,)...	15,353	51
	17.	Benj. Bullock & Sons, hose.....	1,244	50
	17.	Furnis, Brinly & Co., shirts.....	277	76
	17.	John C. Keller, tin cups, &c., (2 bills,).....	242	70
	17.	E. Bishop, beef, pork and bread.....	237	61
	17.	T. B. Shriner, pork.....	1,010	00
	17.	Ludwig Wells, bread.....	18	64
	17.	Matthew Fife, boxes.....	139	85
	17.	Geo. Dress, bread.....	6	00
	17.	Phil. Britch, bread.....	15	46
	17.	Geo. Fling, stockings.....	936	00
	21.	G. F. Jones, cambrie.....	331	49
	23.	Cleveland and Pittsburg railroad, transportation..	2,751	00
	23.	Fielding & Hardie, hardware.....	31	69
	23.	J. H. Rencher, lumber and nails.....	36	97
	23.	Henry Becker, bread.....	35	20
	24.	G. G. Presbury, gas, Girard House.....	184	90

Carried forward..... 290,237 42

	Brought forward	\$290,237 42
May 24.	Theodore Wilson, pilot bread, (5 bills,).....	1,815 57
24.	John T. Rickett, pilot bread, (3 bills,).....	4,699 38
24.	C. S. Miner, fare and bills.....	214 65
24.	Thomas Carrick & Co., pilot bread.....	428 36
24.	Ed. Watson & Co., pilot bread.....	183 23
24.	J. Hartman & Son, pilot bread.....	980 51
24.	Ivins & Allen, pilot bread.....	812 13
24.	Charles Hallowell, army caps.....	577 50
25.	Peters & Benner, infantry accoutrements.....	5,800 50
25.	Philip Linn, wood and hauling.....	848 12
25.	G. G. Presbury, 5 weeks' rent of Girard House...	1,500 00
25.	Max Einstein, rations for 780 men.....	2,145 00
25.	J. C. Austin, transporting troops.....	765 00
27.	B. J. Harris, tin ware.....	105 00
28.	Henry Gilbert, hardware.....	793 37
28.	William Miller, bread.....	14 40
28.	A. Hummel & Co., brogans.....	399 00
28.	Daniel Epply, dry goods.....	53 02
28.	Kelker & Bro., hardware.....	344 10
31.	A. D. Rodearmel, lumber.....	749 55
31.	L. Nuisbaum, blankets.....	22 81
31.	Anthony King, hardware.....	118 60
31.	Zollinger & Bro., tin ware.....	359 21
31.	Wallower & Weaver, hauling.....	509 14
31.	John Wallower, Jr., agent, hauling, (3 bills,)....	147 15
31.	Geo. W. Ensinger, carpenter.....	299 12
31.	Chas. Seiglebaum, pants and shirts.....	219 58
31.	Geo. W. Boyd & Son, chairs.....	15 50
31.	W. Taylor & Co., pork.....	8,317 54
31.	J. L. Speel, caps.....	45 75
31.	J. T. Barnettz, mattresses.....	165 00
31.	R. S. Reed & Co., groceries, (11 bills,).....	17,645 67
31.	Etter & Hamilton, cook stoves.....	474 81
31.	Elmira and Williamsport railroad, transportation..	1,202 20
31.	Do.....do.....do.....do.....do.....do.....	529 88
31.	John Wetherell, fixing tents.....	20 50
31.	Chas. E. Davis, boarding.....	603 75
31.	Philadelphia county prison, brogans.....	622 90
31.	Grover & Baker, thread.....	29 31
June 3.	L. W. Ten Eyck, boarding.....	1,255 40
3.	G. J. Bolton, boarding.....	411 50
3.	W. G. Thompson, boarding.....	110 25
3.	James W. Morgan, boarding.....	228 87
3.	J. D. Hoffman, boarding.....	77 25
3.	William Dock, Jr., groceries.....	204 69
3.	Margaret Jones, making coffee.....	48 00
3.	Rosanna Young, cooking.....	26 85
3.	Rachel Knight, cooking.....	48 10
3.	Griscom Cook, soup house, cooking.....	31 00
3.	W. H. Allaway, hauling.....	71 30
3.	J. W. Haehnlen, crackers, &c.....	44 71
3.	Chas. H. Cummings, empty barrels.....	57 40

Carried forward..... 347,489 55

		Brought forward	\$347,237 42
June	3.	Ringwalt & Brown, stationery	70 50
	3.	Humphry, Hoffman & Wright, flour, (5 bills,)....	1,622 75
	3.	Chas. Miller, boarding	273 00
	3.	J. Reeside White, rations 23d regiment.....	1,211 99
	3.	Harrisburg cotton co., haversacks.....	3,450 00
	3.	Daniel Eisenbise, boarding.....	52 00
	4.	Miller & Ricketson, groceries	4,284 21
	4.	Smith & Earl, beef.....	2,490 20
	4.	R. Arthurs, beans, &c.....	71 34
	4.	John Shepherd, bread.....	2,356 31
	4.	Geo. B. Kurtz, pilot bread	147 00
	4.	Jacob Hutton, shoes.....	299 00
	4.	G. P. Weistling, coal.....	42 25
	4.	Eby & Kunkel, groceries.....	2,212 59
	4.	Carter & Haugh, beef, pork, &c.....	334 03
	5.	Cleveland, Painesville and Ashtabula railroad, transportation	1,987 04
	5.	J. C. Kimball, shoes.....	79 85
	7.	Alex. Koser, beef and ham.....	7,235 29
	7.	D. D. Boas, lumber.....	1,014 19
	7.	O. Bellman's estate, shoes.....	252 00
	7.	Warner & Harper, cap letters.....	401 24
	7.	M. W. Hammond, groceries.....	57 74
	7.	John Kasher, booties.....	37 50
	7.	W. A. Bilger, straw.....	17 00
	7.	Ch. L. Hughes, straw.....	36 16
	7.	W. A. Bilger, hauling.....	25 00
	7.	Herr & Wagner, groceries.....	102 65
	7.	H. S. S. Boreaf, beef.....	390 00
	7.	J. K. Murphy, powder and shot.....	270 23
	7.	H. S. S. Boreaf, beef.....	1,335 20
	7.	S. Calton & Son, groceries.....	341 83
	7.	Jacobs & Turbett, boarding.....	49 25
	7.	Tho. Finley, bread.....	22 59
	7.	Roumfort & Bro., bread.....	1,532 64
	7.	Robt. Vaughn, boarding soldiers.....	1,010 50
	7.	S. W. Freeburn, boarding soldiers.....	94 00
	7.	Julius Sherwood, boarding soldiers.....	213 59
	8.	Delaware and Lackawanna and Western railroads, transportation	477 27
	8.	W. W. Paxton, shoes.....	132 00
	8.	A. P. Amherst, vinegar.....	26 32
	8.	Lackawanna and Bloomsburg railroad, transporta- tion	2,612 53
	10.	S. R. Dunlap, boarding.....	25 50
	11.	G. G. Presbury, rent of Girard House.....	240 00
	11.	John Wallower, hauling.....	126 01
	11.	S. T. Jones, merchandise.....	292 41
	11.	Do.....do.....	627 23
	13.	B. G. Peters, boarding.....	247 75
	13.	G. W. Davis, glazing.....	7 84
	13.	A. T. Lane & Co., blankets.....	150 00

Carried forward..... 387,877 07

		Brought forward.....	\$387,877 07
June	14.	Miller & Hershey, medicine.....	53 62
	14.	Sloan & Boyd, coffins.....	27 00
	14.	J. K. Murphy, labor.....	50 62
	14.	E. Watson & Co., pilot bread.....	262 75
	14.	S. F. Swartz, transportation.....	58 00
	14.	Wells Coverly, boarding.....	385 62
	14.	R. & J. Davis, bread.....	68 60
			<hr/>
			388,783 28
			<hr/>
June	15.	Daniel Wagner, boarding troops.....	\$77 50
	15.	J. C. Lebo, boarding troops.....	82 50
	18.	Everitt, Hicks & Caldwell, thread, buttons, &c....	1,077 91
	18.	Philadelphia and Erie railroad company, transportation of troops.....	945 30
	18.	Joseph Fry, labor at Camp Curtin.....	135 75
	18.	Eby & Kunkel, coal, &c.....	778 84
	18.	Frank Elliott, pants, shirts, &c.....	30 75
	18.	M. Filheimer, pants, shirts, &c.....	59 75
	18.	Jacob Boger & Son, blankets.....	27 50
	19.	John C. Keller, tin cups.....	66 91
	19.	Despatch Line, freight.....	49 21
	20.	George Bergner, stationery.....	135 82
	20.	George W. Reily, medicine.....	43 03
	20.	C. C. Sadler & Co., mess pork.....	987 50
	20.	Lyman Gilbert, hardware.....	996 72
	22.	B. D. Marker, boarding troops.....	711 25
	22.	J. M. Wheeler, powder, &c.....	33 25
	25.	William Mann, stationery.....	191 48
	25.	T. B. Peterson, Army Regulations.....	18 00
	25.	William Mann, stationery.....	46 63
	25.	Schuyler, Hartley & Graham, infantry equipments,	12,053 91
	26.	H. S. Camblas, stationery.....	47 00
	26.	H. S. Camblas, boarding troops.....	133 20
	26.	John Brady, boarding troops.....	113 62
	26.	Samuel B. Dick, boarding troops.....	108 80
	27.	Susquehanna River telegraph company.....	195 05
	28.	Stephen Ferry, hauling.....	172 25
	29.	Tredick, Stokes & Co., blankets.....	1,950 00
July	1.	Fager & Maeyer, stoves, &c.....	1,680 84
	1.	Lehigh and Susquehanna railroad company, transportation of troops.....	30 00
	3.	F. F. Walgamuth, shirts.....	714 88
	5.	Cox, Whiteman & Cox, stove, &c.....	32 62
	6.	J. S. Ludwig, stores, &c.....	142 63
	6.	Peddle and Trunison, knapsacks.....	7,104 00
	9.	Camden and Amboy railroad company.....	160 39
	9.	Winn and Robinson.....	63 25
	9.	Joseph R. Wilkins.....	38 28
	9.	William A. Bilger.....	30 00
	10.	Undulck, Mead & Co.....	237 40
			<hr/>
Carried forward.....			31,503 72

REPORT OF THE COMMISSION

	Brought forward	\$31,503 72
July 10.	George D. Morgan, blankets.....	13,916 32
10.	Andrew Dent and others.....	338 28
11.	Thos. Bryson to Capt. J. B. Dick, 16.....	1,494 31
19.	H. Omit	150 25
		<hr/>
		47,402 88
		<hr/>
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Aggregate amount of military warrants drawn by Auditor General up to the 14th day of June, 1861, under act of April 12, 1861.....		
		\$388,783 28
Amount subsequently, up to July 19, 1861.....		47,402 88
R. C. Hale, Q. M. G., on Governor's warrant.....		36,000 00
W. W. Irwin, Com. G.....do.....do.....		1,000 00
E. M. Biddle, Adj. G.....do.....do.....		850 00
		<hr/>
Total amount under act of April 12, 1861.....		474,036 16
Balance in Treasury.....		963 84
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Amount of loan under act of April 12, 1861.....		475,000 00
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[B.]

PHILADELPHIA, *August 3, 1861.*B. HAYWOOD, Esq., *Chairman of Commissioners :*

SIR:—In conformity with your request, I have the honor to present a statement of the operations at the Girard House, for clothing the Pennsylvania volunteers, which contains expenditures for materials for manufacture, expenses for manufacturing the same, and the transportation and distribution from that place.

The provision for the Pennsylvania volunteers, in the matter of clothing, which was put under my superintendence, with the advice and assistance of Captain George Gibson, of the U. S. army, was begun on the afternoon of 20th April, and in the average time of eighteen days, there were distributed to various camps, armories and military stations, the following garments and articles, viz :

Caps.....	10,000
Stockings, pairs.....	20,839
Shoes, pairs.....	8,556
Shirts.....	21,551
Drawers, pairs.....	20,677
Blouses.....	10,364
Pantaloon.....	10,543
Overcoats.....	11,380
making an aggregate of 113,908 garments manufactured and provided, and distributed from that place.	

The cost for the above, including all expenses for materials, and for manufacture and distribution, namely: wages, rent, labor, packing, boxing, clerk hire, and all incidental expenses at the Girard House, is as follows, viz :

Bills for materials, manufactured and ready made articles provided, for furnishing the garments mentioned in the foregoing statement.....	\$150,026 92
Stock on hand at closing operations.....	4,500 00

145,526 92

Expenditures.

Sewing garments, ordered by me, and paid per due bills by Farmers' and Mechanics' Bank, under arrangements made by the bank with State authorities.....	\$21,360 09	
Cutting garments, ordered by me, and paid per due bills by Farmers' and Mechanics' Bank, under arrangements made by the bank with State authorities.....	1,302 01	
Inspecting garments, ordered by me, and paid per due bills by Farmers' and Mechanics' Bank, under arrangements made by the bank with State authorities.....	363 26	
Superintendence and overseeing manufacturing operations, paid as above.....	734 75	
Clerk hire, do. do.....	835 00	
Transportation expenses, viz :—superintendence, packing, box making and labor.....	884 06	
Collins's bill for lumber.....	128 51	
Fife's bill for boxes.....	139 55	
Police, door-keepers, watchmen and messengers, Allegheny House, bills for meals for workmen employed in the house.....	520 00	
Allegheny House, bills for meals for workmen employed in the house, (unpaid,).....	619 00	
Stephen Ferry's bill for drayage.....	87 50	
Fixtures of house.....	172 25	
Bills for books, stationery, writing materials, blanks, printing and tickets.....	162 66	
Bills for twine for bundles.....	289 17	
Gas bill, city of Philadelphia.....	42 25	
E. K. Conklin's bill for baggage wagon for hauling clothing, &c.....	194 63	
E. K. Conklin's bill for carriage hire.....	339 60	
Rent at Bank street, since June 6.....	182 50	
Clerk hire and labor, due for work in closing up operations and accounts, (unpaid,).....	150 00	
Archer & Warner's bill for gas fixtures.....	220 00	
Rent of Girard House.....	51 00	
Robt. L. Martin's draft, for current expenditures and petty disbursements.....	1,500 00	
	500 00	
Carried forward.....	30,777 49	145,526 92

Brought forward.....	\$30,777 49	\$145,526 92
Incidental expenses, per C. M. Stokes's account..	70 00	
Bills for labor, hauling, expenses at No. 50 Bank street, and balance due for work and labor at Girard House, unpaid when closed.....	301 73	
	<u>31,149 22</u>	

Unascertained expenses may increase the above to..... 31,500 00

RECAPITULATION FROM ABOVE.

Bills for merchandise as above.....	\$145,526 92
Expenses.....	<u>31,500 00</u>

Making..... 177,026 92
for the cost of the clothing before mentioned ; the division of which (including proportionate expense to each item for expenses of the establishment) is as follows, viz :

10,000 caps, at 76½ cts.....	\$7,650 00
8,556 pairs shoes, per pair, \$1 32.....	11,400 76
20,837 pairs woollen stockings, per pair, 24 cts.....	5,000 88
21,551 knit cotton and wool shirts, at 55 cts.....	11,853 05
20,677 pairs canton flannel drawers, per pair, 46 cts.....	9,511 42
10,364 blouses, average \$2 45.....	25,391 80
10,543 pairs pantaloons, per pair, \$2 25.....	23,721 75
11,380 overcoats, average cost, \$7 25.....	82,505 00
	<u>177,034 66</u>

The distribution for each volunteer was arranged for, and directed as per following statement, in which the cost of the same is affixed, including expenses as before stated :

1 cap.....	\$ 76½
2 knit cotton and wool shirts, at 55 cts. each.....	1 10
2 pairs canton flannel drawers, at 46 cts. per pair.....	92
2 do. woollen stockings, at 24 cts. per pair.....	48
1 pair shoes.....	1 32
1 blouse.....	2 45
1 pair satinet pantaloons.....	2 25
1 overcoat, average cost.....	7 25

Making the cost of the above mentioned articles, being the supply intended for each soldier..... 16 53½

From reliable information, I am justified in saying that the above is much lower than the cost to other States for the same quantity of clothing, of no better, if, indeed, of not much inferior quality.

I beg leave to state that I have as yet received no compensation for my services, and there is no estimate in the above for any charge of that kind.

The stock on hand is subject to the order of the State

The goods are of good quality, and I think can, for the most part, be disposed of, to parties from whom they were bought, at or near their cost.

I submit, herewith, statements showing the quantities of materials purchased, and the disposition of the same, and also of the small cash disbursements made under my charge.

The Commissioners will, I trust, permit me to remind them that all bills for merchandise which have been paid have been paid by the accounting officers of the Commonwealth, and directly to the parties from whom purchases were made, excepting a few small items paid through the undersigned, named in statement B; and that no money has passed through my hands, except the sum of \$500, for current expenditures and petty disbursements, stated in foregoing account; and that all the money which has been disbursed under my immediate supervision, and by persons in my employment, amounts only to \$799 65, most of which was received for proceeds of sales of cuttings and remnants sold at auction, and for which vouchers are herewith submitted.

I am, very respectfully, yours,

ROB. L. MARTIN.

REPORT OF THE COMMISSION

DATE.	NAME.	DESTINATION.	HOW SENT.	REGIMENT.	CAPS	SHIRTS	STOCKINGS	SHOES	DRAWERS	BLOUSES	PANTALOONS	OVERCOATS	REMARKS.
April 25	Gen. Wynkoop...	York, Pa.	P. C. R. R.	Camp York	305	3,231	2,100	770	3,595	921	231	.....	Shoes on this date shipped by B. P. Williams & Co.
27.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	539	1,232	2,100	1,500	.....	539	539	.....
May 4	do. do. do.	do. do. do.	do. do. do.	do. do. do.	1,232	.....	.....	1,500	.....	616	1,309	.....
7.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	897	2,718	3,852	1,475	2,256	1,463	897	1,495	
9.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	154	77	
17.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	77	154	154	77	151	77	77	77	
April 26	Gen. Williams...	Chambersburg	Adams Exp's	Camp Slifer	.....	2,220	1,116	.....	2,220	.....	.....	.....
May 11	do. do. do.	do. do. do.	P. C. R. R.	do. do. do.	.....	.....	1,122	.....	.....	.....	.....	.....
13.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	.....
16.	Gen. Keim...	York, Pa.	do. do. do.	Camp York	1,325	584	.....	.....	1,185	209	1,314	1,700	
17.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	360	1,331	616	1,000	
17.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	90	.....	14	.....
2.	Col. Hartranft...	Annapolis, Md.	P. W. & B. R. R.	4th Regiment	770	1,488	1,488	770	1,540	770	770	370	Overcoats sent 21st inst.
7.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	96	200	Pantaloons " "
17.	Col. R. P. M'Dowell	Washington, D. C.	do. do. do.	5th Regiment	770	1,488	1,488	770	1,510	771	770	.....
2.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	745	
13.	Col. H. L. Cake...	do. do. do.	do. do. do.	Cameron's Regiment	517	1,034	1,034	517	1,034	517	517	519	
April 28.	Col. Nagle...	Philadelphia	To regiment	6th Regiment	300	.....	552	552	552	276	276	.....	Quartermaster Ellis.
30.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	469	1,488	1,488	.....	936	468	468	150	"
May 1.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	2	2	2	
14.	Capt. A. R. Eddy...	Perryville, Md.	P. W. & B. R. R.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	222	
15.	Capt. E. T. Conroy...	Charlottesville	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	74	
15.	Capt. John Craig...	Newark, Del.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	74	
15.	Capt. Seufert...	North East, Md.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	74	
16.	Capt. J. Ellis...	Edison	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	121	
3, 11 & 13	Col. Dare...	Perryville	do. do. do.	Phil'a City Guards	.....	.....	.....	.....	.....	.....	.....	845	
April 27.	Capt. Gibson...	Philadelphia	In person	Doylstown Camp	77	154	154	77	154	78	78	78	Capt. Robinson
May 2.	Col. Lytle...	do. do. do.	do. do. do.	Nat'l Guard Regt.	751	1,494	1,501	749	1,495	744	748	748	Quartermaster O'Brien
April 29.	Col. W. Lewis...	do. do. do.	do. do. do.	1st Infantry	752	1,513	1,504	752	1,504	765	752	752	Quartermast. Marshall
May 6.	Col. Nagle...	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	1	.....	Jos. Hess.
9.	do. do. do.	do. do. do.	do. do. do.	do. do. do.	.....	.....	.....	.....	.....	.....	.....	27	Quartermast. Cambloss
Col. Moorhead...	Philadelphia	do. do. do.	do. do. do.	Philadelphia Guard	744	1,488	1,488	744	1,488	780	746	776	Quartermaster Piling
3.	Col. F. Patterson...	do. do. do.	In person	do. do. do.	.....	.....	.....	.....	.....	.....	.....	744	Quartermaster of Reg't.
11.	Col. Jas. Gilliland...	West Chester...	P. & W. R. R.	Camp Wayne	.....	500	740	.....	.....	.....	.....	.....

		Philadelphia...	In person	Mann's Regiment...	452	229	83	150	194	12	12	Surgeon of regiment
15.	C.-I. W. B. Mann,	do.	do.	9th Regiment.	.....	.....	.....	.....	.....	.....	.....	1
8.	Dr Beecher.	do.	do.	do.	.....	.....	.....	.....	.....	.....	.....	1
12.	Col. Longnecker.	do.	do.	do.	.....	.....	.....	.....	.....	.....	.....	3
29.	Commissary Dep.	do.	do.	do.	.....	.....	.....	.....	.....	.....	.....	2
27.	do.	do.	do.	do.	.....	.....	.....	.....	.....	.....	.....	2
7.	Col. R. M. Lee.	do.	do.	Gen. Patterson's Staff.	.....	.....	.....	.....	.....	.....	.....	1
April 29.	Col. J. K. Murphy.	do.	do.	8th Reg't R. E. V.	.....	.....	.....	.....	.....	.....	.....	1
May 23.	Gen. Keim.	do.	do.	amp York.	.....	.....	.....	.....	.....	.....	.....	186
29	W. M. Mullin	Philadelphia.	P. C. R. E.	Independ't Rangers.	.....	148	74	148	74	74	.....	12
June 7.	R. C. Hale	Harrisburg	do.	Quartermaster Gen.	.....	1,618	315	167	209	77	.....	78
July 17.	do.	do.	do.	do.	.....	.....	.....	.....	.....	.....	.....	.....
17	do.	do.	do.	Jackets.	.....	.....	.....	.....	.....	.....	.....	.....
				62	10,901	21,531	29,837	8,674	20,677	10,776	10,513	11,280
Aug. 6.	On hand.										5	12
											10,548	11,322

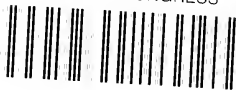
E. & O. E.

PHILADELPHIA, August 6, 1861.

ROBERT L. MARTIN,
By W. H. WILLIAMS.

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